U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2005 only. Fiscal 2006 crosswalks will be published upon release of OMB Circular No. A-136, which contains substantial changes to the form and content of agencies financial statements.

These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

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	 Statement of Budgetary Resources (crosswalk merged with 	
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		SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 200	10,000			USSGL Ac	count Att	ributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
BUDGI	ETARY RESOUR	CES											
1	Budget Authori	ty											
		T											
1A	Appropriation												
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		Е		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		Е		###-###						U	
1A	4115	Loan Subsidy Appropriation		Е		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		Е		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		Е		###-###						U	
1A	4119	Other Appropriations Realized		Е		###-###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		Е		###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		Е	Р	###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation	1	Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E	Р	###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		E		###-###						U/E	
1A	4150	Reappropriations		Е		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###						U	
1A	4384	Temporary Reduction Returned by Appropriation		E	Р	###-###						U	4
1A	4384	Temporary Reduction Returned by Appropriation		В	Р	###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	

	luca a c	Turani, a				USSGL Ac							
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law		Program	Reimb.	Avail.	Trans.	TAFS	Addl.
Ю	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
1A	4394	Receipts Unavailable for Obligation Upon Collection		Е		###-###						U	4
IA	4394	Receipts Unavailable for Obligation Upon Collection		В		###-###						U	4
IB	Borrowing Au	thority											
В	4042	Estimated Indefinite Borrowing Authority		Е		###-###						U	5
1B	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -		E	В	###-###						U	
		Transfers-In		_									
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###						U	
IC	Contract Author	ority											
1C	4032	Estimated Indefinite Contract Authority	t	Е		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
1D	Net Transfers	(+ or -)											
1D	4137	Transfers of Contract Authority	1	Е		###-###	-					U/E	4
1D	4137	Transfers of Contract Authority Transfers of Contract Authority	1	В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###						U/E	4
1D	4166	,		В		###-###						U/E	4
		Allocations of Realized Authority - To Be Transferred From Invested Balances											4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		Е		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
ID	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable	1	В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	
ID	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
_	Other												
E	Other	Account of the Activity of the Late College	1	_									_
IE.	4120	Appropriations Anticipated - Indefinite	1	E		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		E		###-###						U	5
E	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
2	Unobligated B	I alance											6
	D L. E											-	
2A	Brought Forwa	<u>, '</u>	<u> </u>	ļ									
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В								U	
	1			1	1		i .		1				i

						USSGL Ac	count Att	ributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds	1	В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	
2A	4139	Contract Authority Carried Forward	1	В								U/E	
2A	4149	Borrowing Authority Carried Forward	1	В								U/E	
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Temporary Reduction Returned by Appropriation		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
2B		, Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		Е								U/E	
2B	4192	Balance Transfers - Unexpired to Expired		Е								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable	1	Е		1	İ					U/E	
2B	4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources		Е								U/E	
	+	+	1		-	-		-					

Line	USSGL	USSGL Account	Dalaisi	D	A 4 b	USSGL Ac			Dalmeli	A ! !	Trans.	TAFS	A =1 -11
Line No	Acct	Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Rpt. Code	Reimb. Flag	Avail. Time	Partner	Status/3	Addl. Info.
2C		ransfers, Balances (+ or -)	Credit	End/4	туре	NO.	Categ.	Rpt. Code	Fiag	Time	Partner	Status/3	into.
2C	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5
3	Spending Aut	hority From Offsetting Collections (Gross)											
3A	Earned												
3A1	Collected	United the Control of		_								U/E	
3A1	4212	Liquidation of Deficiency - Offsetting Collections		E									<u> </u>
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
3A1	4260	Actual Collections of "governmental-type" Fees		Е								U/E	
3A1	4261	Actual Collections of Business-Type Fees		Е								U/E	
3A1	4262	Actual Collections of Loan Principal		E								U/E	
3A1	4263	Actual Collections of Loan Interest		E								U/E	
3A1	4264	Actual Collections of Rent		E								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
-													
3A2	Receivable Fr	om Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		Е								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund	 	E			 	-				U/E	4

						USSGL Ac	count Att	ributes/2					<u> </u>
ine	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
ВВ	Change In Unfil	 ed Customer Orders (+ or -)											
B1	Advance Recei	ved											
3B1	4222	Unfilled Customer Orders With Advance		Е								U/E	4
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4
3B2	Without Advance	ce From Federal Sources											\vdash
BB2	4221	Unfilled Customer Orders Without Advance		Е	1						F/E	U/E	4
3B2	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	4
BC .	Anticipated for	rest of year, without advance											<u> </u>
C	4060	Anticipated Collections From Non-Federal Sources	D	Е								U	5
C	4070	Anticipated Collections From Federal Sources	D	E								U	5
BC	4210	Anticipated Reimbursements and Other Income	D	E								U	5
3D	Previously una	unilable.											
	•			_									<u> </u>
BD	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	S	###-###						U	
D	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е		###-###						U	
BD.	4384	Temporary Reduction Returned by Appropriation		Е	S	###-###						U	4
BD	4384	Temporary Reduction Returned by Appropriation		В	S	###-###						U	4
BE	Transfers From	Trust Funds											7
E1	Collected												
E1	4255	Annual single-size of the state		Е								U/E	<u> </u>
)E I	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	\vdash
E2	Anticipated		+		1								
E2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
BE2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	İ	Е								U/E	4
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
													L
BF	Subtotal												
	1							1					i

Line	USSGL	USSGL Account	B 1	<u>.</u>	A	USSGL Ac			D - ! !	A ! !	T	T450	A -1-11
Line No	Acct	Title	Debit/	Begin	Auth.			Program	Reimb.	Avail.	Trans.	TAFS	Addl.
4		Prior-Year Obligations	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info. 8
_	Recoveries of 1	Tior-real Obligations	1										
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,		Е								U/E	
4A	4971	Recoveries Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
		Recoveries	1										1
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Temporarily No	ot Available Pursuant to Public Law (-)											
5	4382	Temporary Reduction - New Budget Authority		Е		###-###						U	
5	4383	Temporary Reduction - Prior-Year Balances	t	Е		###-###						U	
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		Е		###-###						U	
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###						U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		Е		###-###						U	
6	Permanently N	ot Available											9
6A	Cancellations of	of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
6B	Enacted Reduc	Ltions (-)	1										
6B	4392	Permanent Reduction - New Budget Authority	1	Е		###-###	-					U	l
6B	4393	Permanent Reduction - Prior-Year Balances		E		###-###						U/E	
6C	Capital Transfe	rs and Redemption of Debt											
6C	4146	Actual Repayments of Debt, Current-Year Authority	1	Е	\vdash							U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances	1	E								U/E	-
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year	1	E	\vdash							U/E	-
		Authority											
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е							_	U/E	_

	_ 0.000	SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2	100 110 100			USSGL Ac	count Att	ributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
6D	Other Authority												
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								U/E	
6D	4132	Substitution of Contract Authority		E								J	
6D	4133	Decreases to Indefinite Contract Authority		Е								U/E	
6D	4134	Contract Authority Withdrawn		E								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е								U/E	
6D	4143	Decreases to Indefinite Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		E								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	E								U	
					<u> </u>								ــــــ
6E	Pursuant to Pu			_									
6E	4135	Contract Authority Liquidated		E	Р	###-###						U/E	
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated for	the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Budgetar	y Resources											
STATI	IS OF BUDGETA	ARY RESOURCES											-
	1	T											
8	Obligations Inc	curred											
8A	Direct												10
8A1	Category A												
8A1	4801	Undelivered Orders - Obligations, Unpaid	1	Е	1		Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В	1		Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е	1		Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			A	###	D			U/E	

Line	USSGL	USSGL Account	Debit/	Begin	Auth.	USSGL Ac			Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	_	Flag	Time	Partner	Status/3	Info.
8A1	4901	Delivered Orders - Obligations, Unpaid	Credit	E	Турс	140.	A A	###	D	Tillie	Tartrier	U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4908	Authority Outlayed Not Yet Disbursed		Е			Α	###	D			U/E	4
8A1	4908	Authority Outlayed Not Yet Disbursed		В			Α	###	D			U/E	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A2	Total, Catego	ory B											
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A3	Exempt From	n Apportionment											
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е		1	С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	

Line	USSGL	USSGL Account	5 177	- ·	A 11:	USSGL Ac			Delast	A *1	T	TAFS	A .1.11
No	Acct	Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.		Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Status/3	Addl. Info.
8B	Reimbursable	Title	Credit	Ellu/4	туре	NO.	Categ.	Kpt. Code	riay	Time	Farther	Status/3	11
			-										-
8B1	Category A		-										
8B1	4801	Undelivered Orders - Obligations, Unpaid	+	Е			Α	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid	+	В			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced	+	E			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced	+	В			A	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B2	Total, Category												
8B2	4801	Undelivered Orders - Obligations, Unpaid		E			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			В	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		E			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		E			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From A	 pportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid	1	Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid	1	В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	Е			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid	-	E		1	С		R	 	-	U/E	4

	I	I				USSGL Ac							
Line	USSGL	USSGL Account	Debit/	Begin		Pub. Law		_	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		E			С		R			U/E	4
8B3	4908	Authority Outlayed Not Yet Disbursed		В			С		R			U/E	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С		R			U/E	
8C	Subtotal		-										<u> </u>
9	Unobligated Ba	Janaa											
	Onobligated Ba		1										
9A	Apportioned												12
9A1	Balance, Curre	htly Available	-										<u> </u>
9A1	4510	Apportionments	+	Е						Α		U	
9A1	4610	Allotments - Realized Resources	1	E	-					^		U	i .
			-									U	<u> </u>
9A1	4700	Commitments - Programs Subject to Apportionment	+	Е	-							U	
9A2	Apportioned fo	r subsequent periods	1										
9A2	4510	Apportionments		Е						S		U	
9A2	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						S		U	5
9A3	Anticipated (+ o	or -)	+										
9A3	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						Α		U	5
9B	Exempt From A	pportionment	-										<u> </u>
9B	4620	Unobligated Funds Exempt From Apportionment	1	Е			 					U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment	1	E			1					U	5
9B	4720	Commitments - Programs Exempt From Apportionment	-	E								U	<u> </u>
	7,20	Communicate - Frograms Exempt From Appointment	+									- 0	
9C	Other Available		1				1						
9C	No amount shou	ld be on this line without prior approval of OMB.											
40	Hashile - t - d 5	James Net Austichia	-										40
10	Unobligated Ba	lance Not Available	+										13
10A	Deferred		1										
10A	4430	Unapportioned Authority - OMB Deferral	L	Е								U	

		- SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2				USSGL Ac	count Att	ributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
10B		ding Rescission											
10B	4420	Unapportioned Authority - Pending Rescission		Е								U	
10C	Other												
10C	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10C	4070	Anticipated Collections From Federal Sources	С	Е								U	5
10C	4210	Anticipated Reimbursements and Other Income	С	Е								U	5
10C	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10C	4450	Unapportioned Authority		Е								U	
10C	4630	Funds Not Available for Commitment/Obligation		Е								U	
10C	4650	Allotments - Expired Authority		Е								Е	
11	Total Status o	f Budgetary Resources											
RELA	TIONSHIP OF O	BLIGATIONS TO OUTLAYS											
12	Obligated Bal	ance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables		В								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
13	_	ance Transferred, Net (+ or -)										=	
13	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		Е								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е			İ					U/E	

0000	GL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting USSGL Account Attributes/2									1			
Line	USSGL	USSGL Account	Debit/	Begin	Auth.				Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
14	Obligated Balar	nce, Net, End of Period											
14A	Accounts Rece	ivable(-)											
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		Е								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A	4283	Interest Receivable From Treasury		Е								U/E	
14A	4285	Receivable From the Liquidating Fund		Е								U/E	
14A	4286	Receivable From the Financing Fund		Е								U/E	
14A	4287	Other Federal Receivables		Е								U/E	
14B	Unfilled Custon	ner Orders From Federal Sources (-)											
14B	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	
14B	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
14C	Undelivered Or	ders (+)											
14C	4801	Undelivered Orders - Obligations, Unpaid		Е								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,		Е								U/E	
		Recoveries											
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts Paya												
14D	4901	Delivered Orders - Obligations, Unpaid		Е								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	
15	Outlays												
15A	Disbursements	(+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	
15A	4902	Delivered Orders - Obligations, Paid	1	Е					 	 		U/E	

			USSGL Account Attributes/2										
Line	USSGL	USSGL Account	Debit/	Begin		Pub. Law		_	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
15B	Collections (-)												
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		Е								U/E	4
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4
15B	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		Е								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	Subtotal												
16		ed Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided			ļ								15
16	5209	Contra Revenue for Services Provided			<u> </u>								15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15

						USSGL Ac	count Att	ributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006, but available for early implementation fiscal 2005.

Early implementation is strongly encouraged.

- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

 Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Anticipated amounts should be zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3E1 and 3E2 are rolled up to line 3E of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1, 9A2 and 9A3 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, and 10C are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Distributed offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts,
 Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220.
 In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.
- 16/ Lines 3F, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

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FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

	S 2108	l ctatem	lent - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting USSGL Account	<u> </u>	USSGI	Account A	ttributes/1	
Column	Auth. Ind./2		T COOL ACCOUNT	Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
	For All Unex	pended Baia	ances: 					
1		Treasury A	ppropriation Fund Symbol					
		<u></u>						
2		Preclosing	Unexpended Balance - Treasury Supplied					<u> </u>
3		N/A						
4			d and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	Е				
5		Postclosino	I g Unexpended Balance					├──
5			Fund Balance With Treasury	E				t
			·					
6		Other Author						
			ion Fund Symbols With Unrealized Discounts:					
6	911		Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Е				2,3
	For Treasury	Appropriat	I ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	F		See Free LO and all Mills and all all and a see Free See See See See See See See See See					
0			ion Fund Symbols With Unamortized Discounts or Premiums:					4.5
6	931		Interest Receivable	E				4,5
6	931		Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Е				2
	For Treasury	/ Appropriat	I ion Fund Symbols With Investments in Treasury Securities:					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
•			ion Fund Symbols With Investments in Agency Securities:	- -				
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
	For Treasury	/ Appropriat	I ion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMEN	T TRUST FUN	ID ONLY			
6	973	1618	Market Adjustment - Investments	E				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			Х	2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting

	S 2108	Jaing Staten	nent - Definite Borrowing Authority for Fiscal 2005 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
		<u> </u>						<u> </u>
1		Treasury A	ppropriation Fund Symbol					├
•		Dalamas of	Description Authority, Transport Compiled					
2		Balance of	Borrowing Authority - Treasury Supplied					├──
3		Increases	I and Rescissions					1
3	951	4140	Substitution of Borrowing Authority	Е		Т		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		Ť		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
3	951	4392	Permanent Reduction - New Budget Authority	E	В	T		2
3	962	4392	Permanent Reduction - New Budget Authority	E	В	P		2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	В	T		2
3	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2
4		Borrowing						
4	951	4145	Borrowing Authority Converted to Cash	Е		T		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
		N1/A						
5		N/A						
	CALC (2 +/-	2 4) Alaa	Equalor					├
6	CALC (2 +/-	Balance	Equals:					-
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	E	-	P		2
6	951	4140	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		Ť		2
6	962	4143	Decreases to Indefinite Borrowing Authority Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	-	'		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	В	T		2
6	962	4392	Permanent Reduction - New Budget Authority	E	В	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	В	T	<u> </u>	2
6	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					
2		Ralance of	Borrowing Authority - Treasury Supplied					
		Dalarice of						
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
4		Borrowing						
4	951	4145	Borrowing Authority Converted to Cash	Е		Т		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
5		Adjustmen	te					
5	951	4140	Substitution of Borrowing Authority	Е		Т		2
5	962	4140	Substitution of Borrowing Authority	E		P		2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	Е		Т		2
5	962	4144	Borrowing Authority Withdrawn	Е		Р		2
	2112 (2							
6	CALC (2 + 3	Balance	so Equais:					
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
6	951	4143	Decreases to Indefinite Borrowing Authority	Е		Т		2
6	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		Т		2
6	962	4144	Borrowing Authority Withdrawn	Е		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е		T		2
6	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

	S 2108	omy otatem	USSGL Account		USSG	L Account	Attributes	$\overline{}$
Column	Auth. Ind.		O O O O O O O O O O O O O O O O O O O	Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	,				71.			
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4			ons To Liquidate					
4	941		Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5			Restorations, or Adjustments					
5	941		Decreases to Indefinite Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
5	941	4392	Permanent Reduction - New Budget Authority	Е	С			2
5	941	4393	Permanent Reduction - Prior-Year Balances	Е	С			2
	CALC (2 + 3							
6			Unfunded Contract Authority					
6	941		Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
6	941		Contract Authority Carried Forward	В				2
6	941	4392	Permanent Reduction - New Budget Authority	Е	С			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	С			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

	3 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.		Todal Addam.	Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	(**************************************		11110		17,12			
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	E				2
4			ions To Liquidate					
4	941		Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs, F	l Restorations, or Adjustments					
5	941	4132	Substitution of Contract Authority	E	S			2
5	941	4133	Decreases to Indefinite Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	CALC (2+3							
6			Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E	S			2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

Column	Auth. Ind.							
lumber	(RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Add Info
uniber	(K17 IIIu.)	Number	Title	Ellu	туре	Source	raitilei	
	For all Treas	urv Appropi	I riation Fund Symbols:					\vdash
		, , , , ,						
7		Reimburse	ments Earned and Refunds					
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Е				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Е				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	Е				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	E				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е				
7		4137	Transfers of Contract Authority	Е				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	Е				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				<u> </u>
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				—
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				<u> </u>
7		4234	Other Federal Receivables - Transferred	E				<u> </u>
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	<u> </u>
7		4281	Actual Program Fund Subsidy Receivable	E				<u> </u>
7		4283	Interest Receivable From Treasury	E				<u> </u>
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	Е				
8		Unfilled Cu	stomer Orders					
8		4221	Unfilled Customer Orders Without Advance	Е			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F	
		Hardallarana	d Onders and Onetreets					<u> </u>
9			d Orders and Contracts					-
9		4801 4831	Undelivered Orders - Obligations, Unpaid Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				<u> </u>
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				—
Э		4001	Opward Adjustments of Phot-Teal Oridelivered Orders - Obligations, Oripaid					_
10		Accounts F	Payable and Other Liabilities					
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	Е				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				Г
10		4172	Non-Allocation Transfers of Invested Balances - Payable	Е				Г
10		4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	E				(
10		4901	Delivered Orders - Obligations, Unpaid	Е				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	Е				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е				\Box
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е				
	0.11.0 (5							
l	CALC (5 + 6	+7+8-9-	. 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract ndefinite Borrowing and Contract Authority. Also Equals:					l l

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS	S 2108		USSGL Account		USSG	L Account A	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
11		Unobligate	d Balance					
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Е				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4382	Temporary Reduction - New Budget Authority	Е				
11		4383	Temporary Reduction - Prior-Year Balances	Е				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	Е				

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006, but available for early implementation fiscal 2005. Early implementation is strongly encouraged.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial In in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).
- 6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

				nce Sheet for Fiscal 2005 Reporting USSGL Account Title			USSGL Accour	nt Attributes
			Acct.		Federal/	Form and Cont	tent Notes	
	•	•	<u> </u>		NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
SS	ets							
ntra	goveri	nmen	tal Asset	s				
	ınd Da	lanco	With Tre	22CHEA				
	Post		1010	Fund Balance With Treasury		E/O		
	ı	1	I					
ln	vestme			Tr				
	Post	E	1340	Interest Receivable	F	E		Related to investments
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
	Post	Е	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	Е	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е		
	Post	Е	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	Е	1618	Market Adjustment - Investments	F			
!	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	Е	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	Е	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	Е	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е		
	Post	Е	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е		
	Post	Е	1690	Other Investments	F	Е		

ine Pre	e/ T	rial	USSGL	USSGL Account Title	USSGL Account Attributes						
o. Po	st B	Bal.	Acct.		Federal/	Form and Cont					
					NonFederal	Entity (E)	Covered (C)				
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required			
Accou	unts l	Recei	ivable								
Po				Accounts Receivable	F	E/O					
Po	st E	•	1319	Allowance for Loss on Accounts Receivable	F	E/O					
Po	st E		1320	Employment Benefit Contributions Receivable	F	Е					
Po	st E	=	1330	Receivable for Transfers of Currently Invested Balances	F*	Е					
Po	st E		1335	Expenditure Transfers Receivable	F*	E/O					
Po	st E	Ξ [1340	Interest Receivable	F	E/O					
Po	st E		1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable			
Po	st E		1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable			
Po	st E		1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable			
			1.								
Loans	s Rec			Interest Receivable	F	Е		Related to loans receivable			
					· ·						
Po	st E		1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable			
Po	st E	Ē	1350	Loans Receivable	F	E					
Po	st E	:	1359	Allowance for Loss on Loans Receivable	F	Е					
Po	st E	•	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable			
Po	st E		1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable			
Other	r ost E	- 1	1410	Advances to Others	F	E/O					
Po				Prepayments	F	E/O					
Po				Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.			
i Po	st E	=	1990	Other Assets	F	E/O					
Total	Intran	10//65	nmontal	Assets CALC (15)							

				nce Sheet for Fiscal 2005 Reporting USSGL Account Title			USSGL Accour	nt Attributes
	Post			oool noodin Thio	Federal/	Form and Conf		The real buttoo
	•				NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
Asse	ets Witl	h the	Public					
	F-		0	and Other Meneters Assets				
/ Ci	Post		1110	y, and Other Monetary Assets Undeposited Collections	N*	E/O		
<u>'</u> 7	Post		1120	Imprest Funds	N*	E/O		
7		E	1130	Funds Held by the Public	N*	E		
7	Post	Е	1190	Other Cash	N*	E/O		
<u>' </u>	Post	E	1195	Other Monetary Assets	N*	E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	0		
7	Post	E	1532	Seized Cash Deposited	N*	0		
	1 031	_	1332	Ocized Odsii Deposited				
3 In	vestme	ents						
3		E	1340	Interest Receivable	N	Е		Related to investments
3	Post	Е	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
3	Post	Е	1618	Market Adjustment - Investments	N	E		
3	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	Е		
3	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
3	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	Post	Е	1690	Other Investments	N	E		
	•		•					
Asse	ets Witl	h the	Public					
9 Δι	ccounts	s Rec	eivable					
9		E	1310	Accounts Receivable	N	E/O		
9	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9		E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
)	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				uce Sheet for Fiscal 2005 Reporting USSGL Account Title			USSGL Accour	nt Attributes
	Post			COOCE MOODAIN THIS	Federal/	Form and Conf		The real real real real real real real rea
	1. 001	1	17.000.	 	NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
10 T	axes R	Receiv	able					
10	Post	Е	1325	Taxes Receivable	N*	0		
10	Post	Е	1329	Allowance for Loss on Taxes Receivable	N*	0		
11 L	oans F	Receiv		Related Foreclosed Property				
11	Post	Е	1340	Interest Receivable	N	Е		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	Е	1350	Loans Receivable	N	E		
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	Е		
11	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans
11	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans
11	Post	Е	1399	Allowance for Subsidy	N*	Е		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	Е	1559	Foreclosed Property - Allowance	N*	E		
				Property				
	Post		1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	Е	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	Е	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	Е	1519	Operating Materials and Supplies - Allowance		Е		
12	Post	Е	1521	Inventory Purchased for Resale		Е		
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		Е		
12	Post	E	1523	Inventory Held for Repair		Е		
12	Post	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		Е		
12	Post	Е	1525	Inventory - Raw Materials		Е		
12	Post	Е	1526	Inventory - Work-in-Process		Е		
12	Post	Е	1527	Inventory - Finished Goods		Е		
12	Post	Е	1529	Inventory - Allowance		Е		
12	Post	Е	1541	Forfeited Property Held for Sale		Е		
12	Post	Е	1542	Forfeited Property Held for Donation or Use		Е		
12	Post	Е	1549	Forfeited Property - Allowance		Е		

				nce Sheet for Fiscal 2005 Reporting USSGL Account Title	USSGL Account Attributes						
No.	Post			033GL ACCOUNT TILLE	Federal/	Form and Cont		Attributes			
NO.	rost	Dai.	ACCI.		NonFederal	Entity (E) Covered (C) NonEnt. (O) NotCov. (U)					
					1/			Additional Information Required			
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support	.,	E	1010011 (0)				
12	FUSI	_	1301	Programs							
12	Post	E	1569	Commodities - Allowance		E					
12	Post	E	1571	Stockpile Materials Held in Reserve		E					
12	Post	E	1572	Stockpile Materials Held for Sale		E					
12	Post	E		Other Related Property		E					
12	Post	E		Other Related Property - Allowance		E					
12	1 031	<u> </u> -	1333	Other Related Floperty - Allowance							
٨٥٥٥	ets Wit	h tha I	Public								
7336	SIS VVIII	ıı ule I	ublic								
13 (enera	l Prop	erty Plan	nt, and Equipment							
13	Post		1711	Land and Land Rights	N*	Е					
13		E		Improvements to Land	N*	E					
13		E		Accumulated Depreciation on Improvements to Land	N*	E					
13	Post	F	1720	Construction-in-Progress	N*	Е					
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E					
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	E					
13	1 031	-	1755	Renovations	14	_					
13	Post	Е	1740	Other Structures and Facilities	N*	Е					
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E					
13	Post	E	1750	Equipment	N*	E					
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E					
13	Post	E	1810	Assets Under Capital Lease	N*	E					
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E					
13	Post	F	1820	Leasehold Improvements	N*	Е					
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	Ē					
13	Post	E	1830	Internal-Use Software	N*	Е					
13	Post	Е	1832	Internal-Use Software in Development	N*						
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	Е					
13	Post	E	1840	Other Natural Resources	N*	E					
13	Post	E	1849	Allowance for Depletion	N*	Ē					
13	Post	E		Other General Property, Plant, and Equipment	N*	E					
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	E					
				Equipment							

				USSGL Account Title			USSGL Accoun	t Attributes
Liii C No	o. Post Bal. Ac		Acct	- COOL MOOUNT THE	Federal/	Form and Cont	Attributes	
10.	1 031	Dai.	Aug.		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
1 (Other							
4	Post	F	1410	Advances to Others	N	E/O		
14	Post			Prepayments	N	E/O		
14	Post		1990	Other Assets	N	E/O		
		I=			.,			
15 T	otal A	ssets	CALC (6	514)				
			,	,				
ntra	goverr	nment	al Liabilit	ties				
16 <i>A</i>	ccoun							
16	Post		2110	Accounts Payable	F		С	
16		E	2120	Disbursements in Transit	F		С	
16	Post	E		Accrued Interest Payable	F		С	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С	
16	Post	E	2155	Expenditure Transfers Payable	F*		С	
16	Post	Е	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
17 E	Debt							
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	Е	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
17	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General	F		С	
				and Special Financing Authority				
17	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
17	Post	Е	2540	Participation Certificates	F		C/U	
17	Post	Е	2590	Other Debt	F		C/U	
	Other							
18	Post			Contract Holdbacks	F		С	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		С	
18	Post	Е	2215	Other Post-Employment Benefits Due and Payable	F		С	
18	Post	Е	2225	Unfunded FECA Liability	F*		C/U	
18	Post	Е	2290	Other Unfunded Employment Related Liability	F		C/U	
18	Post	Е	2310	Advances From Others	F		С	

				nce Sheet for Fiscal 2005 Reporting USSGL Account Title			USSGL Accour	nt Attributes		
					Federal/	Form and Content Notes				
	1. 001		,		NonFederal	Entity (E)	Covered (C)			
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required		
8	Post	Е	2320	Deferred Credits	F		C/U			
8	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F.		C			
				Collections	-					
8	Post	E	2940	Capital Lease Liability	F		C/U			
8	Post	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С			
18	Post	Е	2970	Resources Payable to Treasury	F*		С			
18	Post	Е	2980	Custodial Liability	F		U			
18	Post	E	2990	Other Liabilities	F		C/U			
19 T	otal In	tragov	/ernment	tal Liabilities CALC (1618)						
Liabi	lities V	Vith th	ne Public							
		4 · B								
	ccoun	ts Pay		TA (D)			0			
20	Post		2110	Accounts Payable	N		С			
20	Post			Disbursements in Transit	N N		C C	Deleted to a country pourhly		
20	Post		2140	Accrued Interest Payable				Related to accounts payable		
20	Post	Е	2960	Accounts Payable From Canceled Appropriations	N		U			
04 1										
	oan Gi Post		ee Liabil		N.I.+		0			
21	Post	E	2180	Loan Guarantee Liability	N*		С			
22 D	obt Ho	ld by	the Publ	io						
22 D		E	2140	Accrued Interest Payable	N		C/U	Related to debt		
<u>22</u> 22	Post		2530	Securities Issued by Federal Agencies Under General and Special	N		C/U	Ivelated to debt		
				Financing Authority	.,					
22	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General	N		C/U			
				and Special Financing Authority						
22	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U			
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U			
22	1 031	-	2333	Federal Agencies Under General and Special Financing Authority	IN		C/0			
				Today and opening realisms						
22	Post	Е	2540	Participation Certificates	N		C/U			
		Е	2590	Other Debt	N		C/U			
		•	•	•						
23 F	ederal	Empl	oyee and	l Veterans' Benefits						
23	Post		2610	Actuarial Pension Liability	N*		C/U			
23	Post	Е	2620	Actuarial Health Insurance Liability	N*		C/U			
23	Post		2630	Actuarial Life Insurance Liability	N*		C/U			
23		Е	2650	Actuarial FECA Liability	N*		C/U			
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U			

				nce Sheet for Fiscal 2005 Reporting				
_				USSGL Account Title			USSGL Account	Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont	ent Notes	
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
24 E	nviron	menta	al Cleanu	ip and Disposal Costs				
	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
	<u>Benefits</u>	s Due	and Paya					
25	Post	Е	2160	Entitlement Benefits Due and Payable	N*		C/U	
_				the Public				
26	Post			Contract Holdbacks	N		С	
26	Post			Other Accrued Liabilities	N		C/U	
26	Post Post			Accrued Funded Payroll and Leave Withholdings Payable	N* N*		C	
26	Post		2211	Employer Contributions and Payroll Taxes Payable			C	
26					N		_	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	Е	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2220	Unfunded Leave	N*		C/U	
26		Е	2290	Other Unfunded Employment Related Liability	N		C/U	
26	Post	Е	2310	Advances From Others	N		С	
26	Post	Е	2320	Deferred Credits	N		C/U	
26	Post	Е	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	N		С	
				Collections				
26			2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post		2920	Contingent Liabilities	N*		C/U	
26		Е		Capital Lease Liability	N		C/U	
26		Е		Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
				0.11.0 (40.00)				
27 1	otal Li	abiliti	es	CALC (1926)				
20. (`i4		C	ntingencies (Note 4C)				
28 (ommit	ment	s and Co	ntingencies (Note 16)				
Not	Positio	n						
Net	USILIU							
29 I	Inexne	nded	Appropri	ations				
	Post			Unexpended Appropriations - Cumulative				
30 (Cumula	tive R	esults of	Operations				
30	Post	Е		Cumulative Results of Operations				
				· · · · · · · · · · · · · · · · · · ·				
31 1	otal Ne	et Pos	ition	CALC (29+30)				
			es/Net Po					
4/11	1100	OI	4 _ 44	ribute domains as provided in LISSGL Section IV, page 4				

Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

USSC	3L Cro	sswalk	- Statemei	nt of Net Cost for Fiscal 2005 Reporting	•			
					USSGL	Account Attrib	utes/1	
						sted Trial Bala		
Line		Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
Prog	ram Co	sts:						
	l							
Prog	ram A:							
4 11	<u> </u>	<u> </u>	(-1.0	2-1-				
1 Int			tal Gross C		_		1	D 1 6
1		E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
	_			the Public Debt and/or the Federal Financing Bank				
1	Pre	E	6320	Interest Expenses on Securities	F		1	Production
1	Pre	Е	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F		1	Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F		1	Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
								cleanup costs.
1	Pre	Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
1	Pre	Е	7212	Losses on Disposition of Borrowings	F	Х		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	Х		Production, Nonproduction
1	Pre	Е	7290	Other Losses	F	Х		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	Х		Production, Nonproduction
2 Le	ss: Intr	agove	rnmental E	arned Revenues				
		Ē	5100	Revenue From Goods Sold	F	X*		
2 2 2 2 2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	Е	5310	Interest Revenue - Other	F	Х	Α	
2	Pre	Е	5311	Interest Revenue - Investments	F	Х	Α	
2	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested	F	Х	Α	
				Funds				
2	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans	F	Х	Α	
l				Receivable	ĺ		1	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

0550	L Cros	sswalk	: - Statemei	nt of Net Cost for Fiscal 2005 Reporting				
					USSGL	Account Attrib	utes/1	
					A al :	oted Trial Bala	100	
Line	Dro/	Trial	USSGL	USSGL Account Title		sted Trial Bala / Exchange/		Additional Information Deguined
Line				USSGL Account Title	Federal/ 2 NonFederal		Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	Α	+
2		E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	+
2		E	5329	Contra Revenue for Penalties, Fines, and	F	X	A	
_	1 10	-	3323	Administrative Fees	'			
2	Pre	E	5400	Benefit Program Revenue	F	Х		
		E	5409	Contra Revenue for Benefit Program Revenue	F	X		
2 2 2		E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2		E	5509	Contra Revenue for Insurance and Guarantee	F	X*	1	
_		_		Premium Revenue	·			
2	Pre	Е	5900	Other Revenue	F	Х	1	
2		E	5909	Contra Revenue for Other Revenue	F	X		1
2	Pre	Е	7110	Gains on Disposition of Assets - Other	F	Х		Production, Nonproduction
2 2 2	Pre	Е	7111	Gains on Disposition of Investments	F	Х		Production, Nonproduction
2	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
2	Pre	E	7180	Unrealized Gains	F	Х		Production, Nonproduction
2	Pre	E	7190	Other Gains	F	Х		Production, Nonproduction
	ragove	rnmen	tal Net Cos					
3			CALC (1 -	2)				
	ļ							
			th the Publ					
4		E	6100	Operating Expenses/Program Costs	N			Production
4		E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4 4		E	6199 6320	Adjustment to Subsidy Expense Interest Expenses on Securities	N N			Production Production
4		E		Other Interest Expenses	N N		-	Production
<u>4</u> 4		E	6330 6400	Benefit Expense	N N			Production Production, Nonproduction
4		E	6500	Cost of Goods Sold	N N		+	Production Production
4		E	6600	Applied Overhead	N			Production
4		E	6610	Cost Capitalization Offset	N			Production
		E	6710	Depreciation, Amortization, and Depletion	N			Production
4		E	6720	Bad Debt Expense	N		1	Production
4 4 4		E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4		Ē	6800	Future Funded Expenses	Ň			Production, Nonproduction
4	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4		Е	7210	Losses on Disposition of Assets - Other	N	Х		Production, Nonproduction
4	Pre	Е	7211	Losses on Disposition of Investments	N	Х		Production, Nonproduction
4		Е	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction
4		Е	7280	Unrealized Losses	N	Х		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

0000	0.0			nt of Net Cost for Fiscal 2005 Reporting	utes/1			
						sted Trial Bal		
			USSGL	USSGL Account Title		Z/ Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
	-	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4		Е	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
1	Pre	Е	7600	Changes in Actuarial Liability	N			Production, Nonproduction
	ļ	L						
				om the Public				
)	Pre	E	5100	Revenue From Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue From Services Provided	N	X*		
)	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue - Other	N	X	Α	
5		Е	5311	Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	A	
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	Х	А	
5	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	A	
<u>, </u>	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	A	
5		E	5329	Contra Revenue for Penalties, Fines, and	N	X	A	
	0	-	0020	Administrative Fees			, ,	
5	Pre	E	5400	Benefit Program Revenue	N	X		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5900	Other Revenue	N	Х		
i	Pre	Е	5909	Contra Revenue for Other Revenue	N	Х		
,	Pre	Е	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	Е	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
,	Pre	Е	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
5	Pre	Е	7180	Unrealized Gains	N	Х		Production, Nonproduction
5	Pre	E	7190	Other Gains	N	Х		Production, Nonproduction
	t Costs	s With	the Public					
<u> </u>			CALC (4 -	5)				
7 Tot	tal Net	Costs	_					
7			CALC (3 +	6)				

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

		Jonain	- Claterilei	nt of Net Cost for Fiscal 2005 Reporting	USSGL	Account Attrib	outes/1	
					1			
					Adju	sted Trial Bala	ance	
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	•
Co	sts No	t Assig	ned to Pro	grams				
	Pre	E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
			6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
		Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
	Pre	Е	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
Les	ss: Ear			ot Attributed to Programs				
			5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
	Pre	Е	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
				Funds				
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	X		Exchange revenue not attributable to programs.
	_			Receivable				
		E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
		E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
		E	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.
		Е	5909	Contra Revenue for Other Revenue	F/N	Х		Exchange revenue not attributable to programs.
		E	7110	Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
		E	7111	Gains on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
		E	7112	Gains on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
		Е	7180	Unrealized Gains	F/N	Х		Nonproduction. Cost not assigned to programs.
	Pre	Е	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
	et Cost		erations		ļ			
0	<u> </u>	<u> </u>	CALC (7 +	8 - 9)	<u> </u>			

^{*} By definition, the USSGL account can only have this USSGL account attribute domain.

Footnotes:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

^{2 -} USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

USSGE CIT	USSWAIK -	State	ment	or Char	iges in Net	Position for Fiscal 2005 Reporting			T
							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		1	Begir	ning B	alances				
	X	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Χ		1	Pre	В	3310	Cumulative Results of Operations			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х	2	Pre	E	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
	Х	2	Pre	Е	3109	Unexpended Appropriations - Prior-Period			
		Ī				Adjustments - Not Restated			
Х		2	Pre	E	5708	Expended Appropriations - Prior-Period			
^		_		-	0700	Adjustments - Restated			
Х		2	Pre	E	5709	Expended Appropriations - Prior-Period			
^		_		_	0.00	Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			
		F							
		3	Begin	ning B	alances, A	s Adjusted			
Χ	Х	3	Ŭ		CALC (1				
		Budg	getary	Financ	ing Source	es:			
		4	Appro	priatio	ns Receive	ed			
	X	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and special
									funds and during a continuing resolution.
		5				erred-In/Out (+/-)			
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Х	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
				<u> </u>		Out			
				<u> </u>					
		6				scissions, etc.) (+/-)			
	Х	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Χ		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Cred - Increases

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	•
		7			ns Used				
	Х	7		E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8			e Revenue				
Χ		8	Pre	Е	5310	Interest Revenue - Other	Т	Α	
Χ		8	Pre	Е	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5318	Investments	Т	Α	
Χ		8	Pre	Е	5319	Contra Revenue for Interest Revenue -	Т	Α	
						Other			
Χ		8	Pre	E	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Χ		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Χ		8	Pre	E	5400	Benefit Program Revenue	Т		
Χ		8	Pre	E	5409	Contra Revenue for Benefit Program	Т		
						Revenue			
Χ		8	Pre	E	5800	Tax Revenue Collected	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5890	Tax Revenue Refunds	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5900	Other Revenue	Т	Α	
Χ		8	Pre	Е	5909	Contra Revenue for Other Revenue	Т	A	
		•	Dan -		n al Fauts!!:	and Cook and Cook Equivalents			
	-	9				ires of Cash and Cash Equivalents	T+		
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T* T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	1^		
X		9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and cas
		<u> </u>							equivalents.
Х		9	Pre	E	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and cas equivalents.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

						Position for Fiscal 2005 Reporting	USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.		Line			USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
f Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		40	_	<u> </u>	10 ()4774	15:1			
		10				ut Reimbursement (+/-)			
Χ		10	Pre	E	5740	Appropriated Earmarked Receipts			
		40	D	E	5745	Transferred In Appropriated Earmarked Receipts			
Х		10	Pre	E	5745	Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
^		10	FIE	-	3730	In			
X		10	Dro	E	5755	N 5: : 0			
Χ		10	Pre	E	5/55	Nonexpenditure Financing Sources -			
			_			Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-		1	
						Out			
Χ		10	Pre	E	5765	Nonexpenditure Financing Sources -			
						Transfers-Out			
		11			tary Finan	cing Sources (+/-)			
Χ		11	Pre	E	5790	Other Financing Sources			Budgetary
Χ		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary
Χ		11	Pre	E	7111	Gains on Disposition of Investments	Т		Budgetary
Χ		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary
Χ		11	Pre	E	7180	Unrealized Gains	Т		Budgetary
Χ		11	Pre	E	7190	Other Gains	T		Budgetary
Χ		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary
Χ		11	Pre	E	7211	Losses on Disposition of Investments	Т		Budgetary
Χ		11	Pre	E	7212	Losses on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7280	Unrealized Losses	T		Budgetary
Χ		11	Pre	E	7290	Other Losses	Т		Budgetary
Χ		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
		Othe	r Final	ncing S	Sources:				
		12				res of Property			
Χ		12	Pre	E	5610	Donated Revenue - Nonfinancial	T*	1	
						Resources			
Χ		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial	T*		
		<u></u>	<u></u>	<u></u>		Resources		<u> </u>	
Χ		12	Pre	E	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of
		<u> </u>		<u> </u>					properties.
Χ		12	Pre	E	5909	Contra Revenue for Other Revenue	Т	1	No budgetary impact. Related to forfeitures of
					ļ			ļ	properties.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
							Adiuste	d Trial Balance	
um. Res.		Line		Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		13	Trans	fers-In	Out Witho	 out Reimbursement (+/-)			
Х		13		E	5720	Financing Sources Transferred In Without Reimbursement			
Х		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imput	ed Fina	ancing Fro	m Costs Absorbed by Others			
Χ		14		E	5780	Imputed Financing Sources			
		4.5	0.1						
		15	Other		F700	Other Fire and a constant	1		No bendancian di const
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	E	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Χ		15	Pre	E	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Χ		15	Pre	Е	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	Е	7180	Unrealized Gains	Т		No budgetary impact.
Χ		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	Е	7210	Losses on Disposition of Assets - Other	Т		No budgetary impact.
Χ		15	Pre	Е	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7212	Losses on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	Е	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	E	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source	25			
Х		16	. ota.		(615)	<u> </u>			
	Х	16		CALC					
Х		17	Net C	ost of (Operations	s (+/-)			
		18	Endin	g Bala	nces				
Х		18		CALC	((3+16) -17	')			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as ne position on the Balance Sheet.

^{*} By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

	<u> </u>	Joswa	ik to the v	DMB Statement of Financing for Fiscal 2005 Reporting	IISSGI Acc	ount Attributes/1	
						Trial Balance	
l ine	Pro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
110.	1 031	Dui.	Account	THE	Hom cu.	NOTICACII.	Additional information required
Resc	urces	Used	to Financ	ce Activities:			
Budg	etary	Resou	irces Obl	igated			
1	Oblig	ations		(Must = SBR line 8)			
			4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
	Pre	Е		Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
	Pre	Е		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
	116	_	4302	opward Adjustinents of Filor-Teal Delivered Orders - Obligations, Faid			
2	Less:	Spen	dina Auth	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B		Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
			4251	Reimbursements and Other Income Earned - Receivable			
	Pre Pre	E E	4252 4255	Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected			
	Pre	E	4260	Actual Collections of "governmental-type" Fees			
				,,			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	Е	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
	Pre	Е	4264	Actual Collections of Rent			
	Pre	E	l l	Actual Collections From Sale of Foreclosed Property			
	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
	Pre	E		Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	Е		Actual Program Fund Subsidy Collected			
	Pre	Е		Interest Collected From Treasury			
2	Pre	Е	4275	Actual Collections From Liquidating Fund			
2	Pre	Е	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
		E-B	4283	Interest Receivable From Treasury			
	Pre	E-B	4285	Receivable From the Liquidating Fund			
	Pre	E-B		Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

				DMB Statement of Financing for Fiscal 2005 Reporting	USSGI Acco	ount Attributes/1	
	1					Trial Balance	
Line	Pro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
No.	Post		Account		NonFed.	Nonexch.	Additional Information Required
NO.	FOSI	раі.	Account	Title	Nonrea.	Nonexcn.	Additional information Required
_	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
	Pie	E	4071	,			
		_	1070	Recoveries			
	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
<u> </u>		_	1071	Obligations, Refunds Collected			
2	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
				Collected			
3	Oblig	ations		ffsetting Collections and Recoveries			
3	3		CALC (1				
	1					1	
		L		etting Receipts (Must = SBR line 16)			Should equal deposits to Treasury on SF 224, FMS
							1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	l Pre	E	5200	Revenue From Services Provided			
4	Pre		5209	Contra Revenue for Services Provided			
4	Pre		5310	Interest Revenue - Other			
4	Pre		5311	Interest Revenue - Investments			
4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	Е	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	Е	5400	Benefit Program Revenue			
4	l Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	Е	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	Е	5600	Donated Revenue - Financial Resources			
			5609	Contra Revenue for Donations - Financial Resources			
4	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	Е	5800	Tax Revenue Collected			
		E	5801	Tax Revenue Accrual Adjustment			
		Е	5809	Contra Revenue for Taxes			
		E	5890	Tax Revenue Refunds			
		E	5900	Other Revenue			
		E	5909	Contra Revenue for Other Revenue		1	

					USSGL Acc	ount Attributes/1	
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
•	rust	Dai.	Account	THE	Nonred.	NOTIEXCII.	Additional information Required
5	Net C	bligati	ions				
5			CALC (3	- 4)			
he	r Reso	ources					
-	Dona	tions	nd Earfa	itures of Property (Must = CNP line 12)			
	Pre		5610	Donated Revenue - Nonfinancial Resources			
			5619	Contra Donated Revenue - Nonfinancial Resources			N. I. I. I. I. I. I. I. I. I. I. I. I. I.
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
_							
7	Trans	sfers Ir	/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)		1	
7	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
8	Impu	ted Fin	ancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre			Imputed Financing Sources			
				-			
9				-) (Must = CNP line 15)			
			5790	Other Financing Sources			No budgetary impact
9	Pre		5799	Adjustment of Appropriations Used			
9	Pre	E	5900	Other Revenue		Т	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9			7111	Gains on Disposition of Investments		Т	No budgetary impact.
			7112	Gains on Disposition of Borrowings		Ť	No budgetary impact.
_			7180	Unrealized Gains		† †	No budgetary impact.
			7190	Other Gains		† †	No budgetary impact.
	Pre		7210	Losses on Disposition of Assets - Other		 	No budgetary impact.
			7210	Losses on Disposition of Assets - Other Losses on Disposition of Investments		 	No budgetary impact.
ະ			7211	Losses on Disposition of Investments Losses on Disposition of Borrowings		<u>'</u> T	No budgetary impact.
C	Pre	E	7212	Unrealized Losses		T T	No budgetary impact.
	71.16	E	7290	Other Losses		T	No budgetary impact.
9	Dro	1-		Distribution of Income - Dividend		 	No budgetary impact.
9	Pre	F	7500	Distribution of income - Dividend	1	1	ino buagetary impact.
9		Е	7500				
9	Pre						
9	Pre	Other R		s Used to Finance Activities			

				OMB Statement of Financing for Fiscal 2005 Reporting		ount Attributes/1	
	l					Trial Balance	
Line				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
11	Total	Resor	urces Use	ed to Finance Activities			
			CALC (5-	+10)			
Resc	ources	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
12	Chan	ge in I	Budgetar	y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provid	ed		
				Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
12	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
12	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
				, , , , , , , , , , , , , , , , , , , ,			
42	Dana		That Free	d Cumanasa Dasaguirad in Driay Daviada			
13	Reso	urces	Inat Fun	d Expenses Recognized in Prior Periods			
13*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
		_	0.00	Tourist Expenses Not No quality Processes			collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
		E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
		E-B	2190	Other Accrued Liabilities			If net decrease
		E-B	2220	Unfunded Leave			If net decrease
	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
		E-B	2990	Other Liabilities			If net decrease
13^	+	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OF						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
46.	_	_	0000				
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
							debit balance.

				Statement of Financing for Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
13^	Pre	Е		Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
				Budget Authority (Unobligated)			balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
							balance.
	12* C		nt. The e	allocation of vandor overnovments may be reported as a resource that does			
				ollection of vendor overpayments may be reported as a resource that does operations on line 13. The amount reported on line 13 for vendor overpayments			
				ways: (1) from the change in accounts receivable, or (2) from the increase			
				90 recorded when the collection is received.			
	13^ C	omme	nt: If fina	ncing sources that fund costs of prior periods cannot be derived from the change			
				ies, an optional method is to record a decrease to future funded expenses,			
	USSG	L acc	ounts 680	0 and/or 6850, when funding becomes available. The decreases (credit balances) are repo	orted		
	as fina	ancing	sources t	hat fund costs of prior periods.			
1.1	Ruda	otary (Offcotting	Collections and Receipts That Do Not Affect Net Cost of Operations			
- 14	buug	Clary		Collections and Necelpts That Do Not Affect Net Cost of Operations			
14A	Credi	t Prog	ram Colle	ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	Е		Actual Collections of Business-Type Fees			Credit reform financing funds only
14A	Pre	Е	4262	Actual Collections of Loan Principal			Credit reform financing funds only
14A		Е		Actual Collections of Loan Interest			Credit reform financing funds only
		Е		Actual Collections of Rent			Credit reform financing funds only
14A	Pre	E		Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
14A		E		Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
14A		E		Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A	Pre	Е		Interest Collected From Treasury			Credit reform financing funds only
	Pre	E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A		E	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B		Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A		Е		Interest Receivable From Treasury			Credit reform financing funds only
	Pre	E-B		Receivable From the Liquidating Fund			Credit reform financing funds only
14A		E-B		Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
	-	-					
1/B	Other						Related to the portion of offsetting collections and
0	2.1161						receipts that is not reported on the Statement of
							Net Cost.
14R	Pre	E	5310	Interest Revenue - Other		Т	
	Pre			Interest Revenue - Investments		Ť	
							1

				DMB Statement of Financing for Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
		Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
			5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
			5318	Contra Revenue for Interest Revenue - Investments		T	
		E	5319	Contra Revenue for Interest Revenue - Other		<u>T</u>	
		E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
	Pre		5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
			5400	Benefit Program Revenue		Т	
		Е	5409	Contra Revenue for Benefit Program Revenue		Т	
		E	5600	Donated Revenue - Financial Resources		T*	
	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
	Pre	Е	5801	Tax Revenue Accrual Adjustment		T*	
		E	5809	Contra Revenue for Taxes		T*	
		E	5890	Tax Revenue Refunds		T*	
	Pre	Е	5900	Other Revenue		Т	
14B	Pre	E	5909	Contra Revenue for Other Revenue		Т	
		ļ					
4.5	Dana	<u> </u>	That Fina	Ince the Acquisition of Assets			
	Pre		8802	Purchases of Capitalized Assets			
13) FIE	<u> </u>	0002	r dichases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets
10	1110		1010	7 toodanio 1 toodanio			verider everpayments related to supitalized assets
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
		E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
				Collected			
15	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OF							
	Pre	E-B	1511	Operating Materials and Supplies Held for Use		1	Current-year purchase amount only
	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
	Pre	E-B	1513	Operating Materials and Supplies Field III Reserve for Future Ose Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
							· ' '
	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
	Pre	E-B	1522	Inventory Held in Reserve for Future Sale		1	Current-year purchase amount only
	Pre Pre	E-B	1523 1524	Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable			Current year purchase amount only
				•			Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only

0000	JE OIC)33Wa	ik to the v	OMB Statement of Financing for Fiscal 2005 Reporting	LICCCI Asse	unt Attributes/4	
						ount Attributes/1	
		- · ·	110001	UIOOOL A		Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
			4=00				
	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	5 Pre E-B 1739 Accumulated Depreciation on Buildings, Improvements, and Renovation		Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value	
							of inventory upon disposition.
	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only

	1	1		OMB Statement of Financing for Fiscal 2005 Reporting	IISSGI Acco	ount Attributes/1	
		1		+		Trial Balance	
ina	Pre/ Trial USSGL USSGL Account		Federal/ Exch./				
					NonFed.		Additional Information Demoined
No.	Post	ваі.	Accoun	litle		Nonexch.	Additional Information Required
4.5	Des	- D	1000	Investments in Securities Other Than the Bureau of the Public Debt Securities	NI		Current was a surebase amount only
		E-B	1620		N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
			4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	Comr	ment:	If resource	ces that finance the acquisition of assets or liquidation of liabilities related to			
				y, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				nge in the inventory/asset accounts, an optional method is to tag the asset transactions			
				The transactions identified thus far that affect "resources that finance the acquisition of			
				of liabilities" related to inventory and property, plant, and equipment include purchases			
				yments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed	d		
	of if a	budge	tary reso	urce is recognized for the proceeds of the sale. Agencies also may find it useful to			
				ints needed from these transactions in an agency-defined memorandum			
			00 series				
	Note:	Other	asset tra	nsactions that have yet to be identified may affect this line.			
	Comr	ment: I	or losse	s incurred when an asset is sold or disposed of and a budgetary resource is			
	recog	nized,	two optio	ns exist for reporting the loss on the Statement of Financing. The first			
	option	n is to i	nclude th	e book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation			
				ude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				to include the loss in Components Not Requiring or Generating Resources. Then, on			
	line 1	5, inclu	ide the b	ook value of the asset less the loss.			
	Comr	ment: l	JSSGL a	ccount 1310, line 15 includes vendor overpayments related to capitalized assets. Note that	other transactio	ns	
				so may affect this line.			
	1						
	Comr	ment:	Transact	ions for non-Government securities have not been completed. Changes to line 15			
				ice the transactions are completed.			
			,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			

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					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
110.	1 031	Dai.	Account	THE	Non ea.	Nonexcii.	Additional information Required
-							
—		<u> </u>					
				Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/3			
	Pre	Е		Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	E		Donated Revenue - Nonfinancial Resources			
16	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
10	rie	_	3730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
							net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	Е	5790	Other Financing Sources			
	Pre	E		Gains on Disposition of Assets - Other		Т	
	Pre	E		Gains on Disposition of Investments		Ť	
		E				<u>'</u> T	
	Pre			Gains on Disposition of Borrowings			
	Pre	Е		Unrealized Gains		T	
		Е		Other Gains		T	
	Pre	E	7210	Losses on Disposition of Assets - Other		Т	
	Pre	E		Losses on Disposition of Investments		T	
16	Pre	E	7212	Losses on Disposition of Borrowings		Т	
	Pre	Е		Unrealized Losses		Т	
	Pre	Е		Other Losses		Т	
	Pre	E		Prior-Period Adjustments - Not Restated			Budgetary impact only
				,			. ,
16	Pre	Е	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
							Prior-Period Adjustment Scenario.
	Comr	nent:	The State	ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
				ded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Reso	urces Hse	ed to Finance Items Not Part of the Net Cost of Operations			
	rotur	7.030	CALC (12				
			CALC (12	210)			
L	_	<u> </u>	L				
18	Total	Reso		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Com	oonen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Com	าดทอก	ts Ro	uiring or	Generating Resources in Future Periods:			
55111	-0.1611	1166	1411 III OI	Constanting (1000u1000 iii i uturo i criouo).			
40	Incre	nee in	Annuali	eave Liability			
19	Dec	ase in	Annual L				If not increase
19*		E-B	2220	Unfunded Leave			If net increase
	-OF	₹-					
L			!			ļ	ļ

000)	lik to the t	DMB Statement of Financing for Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
lo.	Post		Account		NonFed.	Nonexch.	Additional Information Required
40*	_	_	0000				D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in annual leave
							liability.
				nental and Disposal Liability			
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OF	₹-					
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in environmental an
							disposal liability.
21	Upwa	ard/Do	l wnward F	Reestimates of Credit Subsidy Expense (+/-)			
		E		Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	Е		Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
							account balance. See line 13 for credit balance.
	-OF	₹-					
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
							Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22	laasa	!-		a Devenue Dessiveble from the Dublic (Bravieus COE 45 partial)			
			1310	e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable	1	Х	(Increases) Excludes accounts receivable related
	1 10	L-D	1310	Accounts Receivable		Α	to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related
			1015	7 Howarioe for 2000 on 7 toodario receivable			to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		Х	
23	Othe	r (+/-)					
	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
	Pre	E-B	2225	Unfunded FECA Liability			If net increase
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
	Pre	E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
	Pre	E-B	2920	Contingent Liabilities			If net increase
	Pre	E-B	2940	Capital Lease Liability		1	If net increase. Related to a payment made prior
			2540	Suprice Educationity			to fiscal 1991.
	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase

0330	JE CIC)55Wa	ik to the v	DMB Statement of Financing for Fiscal 2005 Reporting	LICCCI Ass	nunt Attributee/4	T T
					USSGL Account Attributes/1 Adjusted Trial Balance		
1 !	D /	T!1	110001	U0001 Assessed			
Line				USSGL Account	Federal/	Exch./	4.199. 11.6
No.	Post	Bal.	Account	litle	NonFed.	Nonexch.	Additional Information Required
00*	D	_	7400	Daise Desired Adiasets and a Net Destated			Here if we lead at the continuous size of the billion and continuous size of the billi
23"	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in
							Section 4.
	-OF	{-					
23*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance.
23*	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
	19-23	* Com	ment: Fi	nancing sources yet to be provided may be derived using the change in certain liability acc	ounts if		
	a net	increa	se results	. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expe	enses,"		
	and/o	r USS	GL accou	nt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Yea	ar		
	Budge	et Auth	nority (Und	obligated)."			
24	Total	Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24			CALC (1	923)			
Com	ponen	ts Not	Requirin	g or Generating Resources:			
		1	<u> </u>	<u> </u>			
25	D	: . 4: .	4 4	l nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		Х	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		Х	
				the Public Debt		,	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
	1.10	_	07.10	Doproductor, 7 thorazation, and Doproduct			
20	Dove	luotic:	of Assa	l ts or Liabilities (+/-)		-	
		E		Gains on Disposition of Assets - Other		X	Include if a budgetary resource is NOT recognized
_ ∠0	LIE	-	7 1 10	Gains on Disposition of Assets - Other		_ ^	upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments		X	upon sale of disposition of assets.
		E	7112	Gains on Disposition of Investments Gains on Disposition of Borrowings		X	
	Pre	E	7180	Unrealized Gains		X	
	Pre	E	7190	Other Gains		X	
	Pre	E	7210	Losses on Disposition of Assets - Other		X	
	Pre	E	7210	Losses on Disposition of Investments		X	
	Pre	E	7211	Losses on Disposition of Investments Losses on Disposition of Borrowings		X	
26		E	7212	Unrealized Losses		X	
26	Pre	E	7290	Other Losses		X	
26	Pre	F	7300	Extraordinary Items		^	
	1.16	_	7 300	Latiaoramary Italia		1	
<u> </u>	l	l	<u> </u>	I .	<u> </u>	L	

USSGL Crosswalk to the OMB Statement of Financing for Fiscal 2005 Reporting

	T	1		JMB Statement of Financing for Fiscal 2005 Reporting	USSGI Acc	ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
			7.0000		110 0	TTOTIONO	
27	Other	(+/-)/3	<u> </u>				
	Pre		5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E 5409 Contra Revenue for Benefit Program Revenue			Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.	
27	'Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			<u> </u>
27	Pre	Е	6500	Cost of Goods Sold			
27	Pre	Е	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	Е	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	27* C	omme	nt: An on	tion for recording the decrease in cost that results from a receivable for a vendor			
				ord a decrease to USSGL account 6790. The decrease is reported as part of			
				st of operations that will not require or generate resources.			
28	Total	Comp	onents o	I Fig. 1 In the control of the contr			
20	Total	Comp	CALC (2				
			OALO (2	U.L.E.I.)			
29	Total	Comp	onents o	 If Net Cost of Operations That Will Not Require or Generate Resources in the Current	 t Period		
			CALC(24				
30	Net C	ost of	Operatio				
			CALC (1	8 + 29)			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published in FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

Footnote:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

^{*} By definition, the USSGL account can only have this attribute domain.

USSGL Crosswalk to the OMB Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
				Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required

3 - According to OMB Bulletin No. 01-09 (September 2001), Form and Content, Section 9.36, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts
Indicates the USSGL preferred crosswalk for this line

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

0000	_ 0.000	want ot	atement of oustodial Activity	USSGL Account	9
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	radiional information required
-110.	<u> </u>	110.	Title	Honousti	
Reven	ue Activ	vity:			
Sour	ces of C	ash Coll	ections:		
1	Individ	ual Incor	ne and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor	ate Inco	l me Taxes	+	
2	E	5800	Tax Revenue Collected	S	
3	Excise	Tayes			
3	E	5800	Tax Revenue Collected	S	
4		and Gift			
4	Е	5800	Tax Revenue Collected	S	
5	Federa	l I Unemp	loyment Taxes		
5	Е	5800	Tax Revenue Collected	S	
_					
6		n Duties	T D 0 11 / 1		
6	E	5800	Tax Revenue Collected	S	
7		aneous			
7	E	5800	Tax Revenue Collected	S	
7	Е	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest	J	
			Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
<u> </u>	<u> </u>		raccivabio/ crimivested i unus		

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

0000	L CIUSS	waik - Ot	atement of Custodial Activity		Porting
				USSGL Account	
				Attributes/1	
				Adjusted	
		T		Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	s	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	s	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	s	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
8	Total Ca	ash Colle	L ctions		
8		CALC	(1 7)		
9	Accrual	Adjustm	l ents		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

_ 0.033	Train Ot	atomont of Outloand Autivity		porting
Trial	Acct.	USSGL Account		Additional Information Required
		Interest Receivable	S	
E-B		Allowance for Loss on Interest		
		Receivable	S	
E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
E-B	1369			
		Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	s	
E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
E-B	5801	Tax Revenue Accrual Adjustment	S	
E-B	5809	Contra Revenue for Taxes	S	
Total C	ustodial R	Revenue	S	
	CALC	(8 + 9)		
		· · · · · ·		
E-B				Related to tax revenue refunds.
				Cash collections only - from debits to 2980.
ĮΕ	6330	Other Interest Expenses	S	
 nent: If th	ne balance	of account 5990 is used to get the	amount of cash colle	cted for others, then account 2980
		•		
(Increas	se)/Decrea	Lase in Amount Yet To Be Transfer	red (+/-)	
		ase in Amount Yet To Be Transfer Accrued Collections for Others	rred (+/-) S*	
(Increase	5991			
	Trial Bal. E-B E-B E-B E-B E-B E-B E-B E-B E-B E-B	Trial Acct. No. E-B	Trial Acct. No. Title E-B 1340 Interest Receivable E-B 1349 Allowance for Loss on Interest Receivable E-B 1360 Penalties, Fines, and Administrative Fees Receivable E-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable E-B 2110 Accounts Payable E-B 5801 Tax Revenue Accrual Adjustment E-B 5809 Contra Revenue for Taxes Total Custodial Revenue CALC (8 + 9) Cosition of Collections: Transferred to Others (by Recipient): E-B 2110 Accounts Payable 2980 Custodial Liability E 5890 Tax Revenue Refunds E 5990 Collections for Others E 6330 Other Interest Expenses	Bal. No. Title Noncust. E-B 1340 Interest Receivable S E-B 1349 Allowance for Loss on Interest Receivable S E-B 1360 Penalties, Fines, and Administrative Fees Receivable S E-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S E-B 2110 Accounts Payable S E-B 5801 S Tax Revenue Accrual Adjustment S E-B 5809 Contra Revenue for Taxes S Total Custodial Revenue S CALC (8 + 9) cosition of Collections: Transferred to Others (by Recipient): E-B 2110 Accounts Payable S E-B 2110 Accounts Payable S E-B 2110 Accounts Payable S E-B 2980 Custodial Liability S* E 5890 Tax Revenue Refunds S E 5990 Collections for Others S*<

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

			atomont of Oustoular Abtivity	USSGL Account	
				Attributes/1	
				Adjusted	
	_			Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
13	Refunds	l s and Oth	l er Payments		
13	Е	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retaine	l d by the F	L Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
If "Option	onal Meth	nod" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
15	Net Cus	todial Ac	<u> </u> tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Option	onal Meth	od" is use	ed		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
					g revenue, that revenue is reported on the
Stateme	ent of Cu	stodial Act	tivity. (See Amendments to OMB B	ulletin No. 01-09, FAS	SAB Revenue Standard, paragraph 45.)
If collec	ting entiti	ies have c	ustodial collections that are nonma	terial and incidental to	their primary mission, then

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, the USSGL account can only have this USSGL acount attribute domain.

sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)

		osswa	alk - Budget Program and Fi	nancii	ng (Pa	&F) Sch	eaule Pr					iscai .	2005 RE	portin	g								
P8	F		USSGL Account				T 1			ount Attr				·					ACTS II S	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit			Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
OBLI	GATI	ONS E	BY PROGRAM ACTIVITY																				
0001 th	rough	0000	Not supported by USSGL.																				
00011	irougii	0999	Not supported by USSGE.																				
1000 T	otal n	ew obli	gations (+)																				
1000	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced Undelivered Orders - Obligations,	С	Е												U						
1000	-	4802	Prepaid/Advanced Upward Adjustments of Prior-Year	С	В												U						
1000	+	4881	Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4902	Delivered Orders - Obligations, Paid	С	Е												U						
1000	+	4908	Authority Outlayed Not Yet Disbursed	С	Е												U						
1000	-	4908	Authority Outlayed Not Yet Disbursed Upward Adjustments of Prior-Year	С	В												U						
1000	+	4981	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												U						
			URCES AVAILABLE FOR OBLIGA																				
2140 U	nobli		alance carried forward, start of your Authority Adjusted for Interest on																				
2140	+	4122	Public Debt Securities Amounts Appropriated from	D	В												U						
2140	+	4126	Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В												U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В												U						
2140	-	4136	Contract Authority to be Liquidated by Trust Funds	С	В												U						
2140	+	4137	Transfers of Contract Authority	D	В			•									U						
2140	+	4139	Contract Authority Carried Forward	D	В												U						
2140	+	4149	Borrowing Authority Carried Forward	D	В												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В												U						
2140	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	В												U						
2140	-	4172	Non-Allocation Transfers of Invested Balances - Payable	С	В												U						

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P8	(F		USSGL Account							ount Attr									ACTS II S	upplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
2140	+	4201	Total Actual Resources - Collected	D	В												U		-				
2140	+	4221	Unfilled Customer Orders Without Advance	D	В				F/E								U						
2140	+	4222	Unfilled Customer Orders With Advance	D	В												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	В												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E								U						
2140	+	4281	Actual Program Fund Subsidy Receivable	D	В												U						
2140	+	4283	Interest Receivable From Treasury	D	В												U						
2140	+	4285	Receivable From the Liquidating Fund	D	В												U						
2140	+	4286	Receivable From the Financing Fund	D	В												U						
2140	+	4287	Other Federal Receivables	D	В												U						
2140	-	4384	Temporary Reduction Returned by Appropriation	С	В												U						
2140	-	4394	Receipts Unavailable for Obligation Upon Collection	С	В												U						
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
		L																					
2200 N 2200	lew bu		uthority (gross) (+) e is calculated. Equals sum of P&F	lines 40	000 thr	ough 696	2. Also equ	uals line 70	00.														
2210 R	Resour	rces av	ailable from recoveries of prior ye Downward Adjustments of Prior-	ear obliç	gations	s (+)																	
2210	+	4871	Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												U						
2210	+	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												U						
2221 I	Inohli	gated h	alance transferred to other accou	ints (-) [XX-YYY	αl																	
2221	-	4176	Allocation Transfers of Prior-Year Balances	C	E	~ <u>1</u>							##	####			U	Т					
2221	-	4190	Transfers - Prior-Year Balances	С	Е								##	####			U	Т					
22221	Inobli	gated h	alance transferred from other acc	counts (+) [xy-	xxxxl																	
2222	+	4176	Allocation Transfers of Prior-Year Balances	D	E E	^^^]							##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	Е								##	####			U	F					
2230 E	xpire	d unob	igated balance transfer to unexpi Balance Transfers - Extensions of	red acc	ount (-	+)																	
2230	+	4191	Availability Other Than Reappropriations	D	Е												U						

		osswa	alk - Budget Program and Fi	ınancı	ng (P	&r) Sch	nedule Pr					ıscal	∠UU5 Re	portin	g								
P8	F		USSGL Account							ount Attr									ACTS II S	Supplied A	ttributes		
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End		Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
2230	+	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E	Турс	Law	Time	TICI	Oddicc	iiid.	DA	Agy.	Acct.	riag	CHOIT	U	110111	riag	Турс	- i lag	Турс	ind.
2240 0	anital	transf	er to general fund (-)																				
2240 0	Japitai	transiv	Actual Capital Transfers to the																				
2240	-	4152	General Fund of the Treasury, Prior-Year Balances	С	Е												U						
2260 5			d to nome debt ()		—																	\longmapsto	
2260 P	ortior -		d to repay debt (-) Actual Repayments of Debt, Prior- Year Balances	С	Е												U						
			. oa. Balaneo																		ĺ		-
2270 E	Balanc	e of au	thority to borrow withdrawn (-)																				
2270	-		Borrowing Authority Withdrawn	С	Е												U						
			ntract authority withdrawn (-)																				
2275	-	4134	Contract Authority Withdrawn	С	Е	4											U					├	
2300 E	educt	ion n	suant to P.L. 99-177 in unobligate	ad bala	nces /	discretice	nary) ()															├──	
	teauci		Temporary Reduction - Prior-Year			JISCIPTION														-			
2380	-	4383	Balances Permanent Reduction - Prior-Year	С	Е		99-177				D					DEF	U				 		
2380	-	4393	Balances	С	Е		99-177				D					DEF	U				 		
2385 R	Reduct	ion pu	suant to P.L. 99-177 in unobligat	ed bala	inces (mandato	ry) (-)														1		
2385	-	4383	Temporary Reduction - Prior-Year Balances	С	Е		99-177				М					DEF	U						
2385	-	4393	Permanent Reduction - Prior-Year Balances	С	Е		99-177				М					DEF	U						
																						\longmapsto	
	otal b		ry resources available for obligation				T b d				04.40	4	0005									\longmapsto	
2390		I nis iin	e is calculated. Equals sum of P&F	lines 2	140 tnr	ougn 238	5, when the	re are muit	ipie entr	ies on line	es 2140	tnrougr	1 2385.							-	 	\vdash	
2395 T	otal n	ew obli	gations (-)		+-	+																	
2395			e is calculated. Same as P&F line	1000. w	ith opp	osite sian	1.														ſ		
					T																1		
2397 D	eficie	ncy (+)																					
2397	-		Unapportioned Authority	С	Е												U		D		⊢—	$\sqcup \sqcup$	
2397	-	4510	Apportionments	С	Е			Α									U		D			\longmapsto	
2397	-	4610	Allotments - Realized Resources	С	Е												U		D		<u> </u>		
2397	-	4620	Unobligated Funds Exempt From Apportionment Funds Not Available for	С	Е	<u> </u>											U		D		<u> </u>		
2397	-	4630	Commitment/Obligation Commitments - Programs Subject	С	Е												U		D		<u> </u>		
2397	-	4700	to Apportionment Commitments - Programs Subject To Apportionment Commitments - Programs Exempt	С	Е	<u> </u>											U		D		 		
2397	-	4720	From Apportionment	С	Е												U		D		 		
2398 I	Inobli	gated h	alance expiring or withdrawn (-)		+-	+																┝─┼	
2398	-		Canceled Authority	С	Е												U			Х	N		
2398	_		Special and Trust Fund Refunds Temporarily Precluded from	С	E												U				N		
			Obligation Unapportioned Authority - Pending			-																	
2398 2398	-	4420 4450	Rescission Unapportioned Authority	С	E												U		X		Y	\vdash	
2398	-		Apportionments	C	E			Α									Ü		X		Y		
2398	-		Apportionments	C	E			S									U				Y		
2398	-	4610	Allotments - Realized Resources	С	Е												U		Х		Υ		

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P&	ŀF		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
				D - 1-11/	D	A 11	D 1.11.			_							T450		D. (
Line	Line			Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
			Unobligated Funds Exempt From		_														.,				
2398	-	4620	Apportionment	С	E												U		Χ		Υ		
_																							
2398	_	4630	Funds Not Available for	С	Е												U		Х		Υ		
2330	_	4030	Commitment/Obligation	C	_												U		^		'		
			Commitments - Programs Subject																				
2398	-	4700		С	E												U		X		Υ		
			to Apportionment																				
0000		4700	Commitments - Programs Exempt	С	_														V		V		
2398	-	4720	From Apportionment	C	Е												U		Χ		Υ		
			1 Tom Apportionment																				
					ļ																		
2440 U	Inobli		alance carried forward, end of ye																				
0440		4400	Unapportioned Authority - Pending	С	_																		
2440	+	4420	Rescission	C	E												U				N		
2440	+	4430	Unapportioned Authority - OMB	С	Е												U				N		
			Deferral	-	_																		
2440	+	4450	Unapportioned Authority	С	Е												U		Χ		Ν		
2440	+		Apportionments	C	E			Α									Ü		X		N		
																			٨				
2440	+	4510	Apportionments	С	Е			S									U				N		
2440		4646	Allotments - Realized Resources	С	Е												11		V		N		
2440	+	4610		Ü	Е												U		Χ		N		
\vdash	l	1	Unabligated Funds Freezest Freeze								l												
2440	+	4620	Unobligated Funds Exempt From	С	Е												U		Χ		N		
+0	L_'	1320	Apportionment		ш"			<u></u>	<u></u>								J		^				
			Funds Not Available for																				
2440	+	4630		С	E												U		X		N		
			Commitment/Obligation																				
0440		4700	Commitments - Programs Subject	С	Е														V		NI NI		
2440	+	4700	to Apportionment	C	_												U		Х		N		
			Commitments - Programs Exempt																				
2440	+	4720		С	E												U		X		N		
			From Apportionment	_	_												_						
MEMO	RANI	OUM EN	TRV																				
					1																		
	Jnobi		palance returned to receipts																				
2441		This lin	e is not required to be supported by	the US	SGL.																		
NIEW E	LIDCI	ET ALIT	HORITY (GROSS), DETAIL																				
					1																		
4000 A	pprop	oriation																					
4000	+	4111	Debt Liquidation Appropriations	D	E	P					D/E						U					1/3/4	
			Liquidation of Deficiency -																				
4000	+	4112		D	E						D/E						U					1/3/4	
			Appropriations																				
4000	+	4115	Loan Subsidy Appropriation	D	Е	Р					D/E						U					1/3/4	
			Loan Administrative Expense																				
4000	+	4117	Appropriation	D	E	Р					D/E						U					1/3/4	
\vdash	!								-		-												
4000	+	4118	Reestimated Loan Subsidy	D	Е						D						U					1/3/4	
1000	L_'		Appropriation			L		<u></u>	<u></u>								J					1,3/4	
4000	+	4119	Other Appropriations Realized	D	Е	Р					D/E				Х		U						
			Appropriation to Liquidate			<u> </u>																	
4000	+	4138		D	Е						D						U					1/3/4	
			Contract Authority																				
4000		4001	Adjustments To Indefinite No-Year	D	_																	4/0/4	
4000	+	4391	Authority	D	Е						D						U					1/3/4	
1	1	1	, warding																				
1	I	<u> </u>			 																		
4020 A	pprop	<u>oriatio</u> n	(special fund) (+)		<u></u>				<u></u>		<u> </u>												
40			Appropriated Trust or Special	_																			
4020	+	4114	Fund Receipts	D	Е	Р					D						U					2	
1	-	1																					
4020	_	4138	Appropriation to Liquidate	D	Е						D						U					2	
7020	I ⁻	7130	Contract Authority		_						٦						3						
			Temporary Reduction Returned by																				
4020	-	4384		С	Е	Р					D						U					2	
			Appropriation																				
4000	I	4007	Temporary Reduction Returned by	_	_	_																_	
4020	+	4384	Appropriation	С	В	Р					D						U					2	
1	-	1			 																		
4020	I -	4394	Receipts Unavailable for	С	Е						D						U					2	
7020	I -	-334	Obligation Upon Collection	Ŭ	l -						٦						3						
			Receipts Unavailable for																				
4020	+	4394	Obligation Upon Collection	С	В						D						U					2	
-		!	Obligation Opon Collection		1																		
L	L	<u> </u>			<u></u>						L												

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P8	ιF		USSGL Account				1 1			ount Attr									ACTS II S	Supplied A			
Line No.	Line Sign		Title	Debit/ Credit			Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag		TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
4026 A	pprop	oriation	(trust fund) (+)																				
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					D						U					7/8	
4026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	Е	Р					D						U					7/8	
4026	-	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	С	Е						D						U					7/8	
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	Е						D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						D						U					7/8	
4026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	Е						D						U					7/8	
4026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						D						U					7/8	
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	Е	Р					D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	Е						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						D						U					7/8	
4026	-	4384	Temporary Reduction Returned by Appropriation	С	Е	Р					D						U					7/8	
4026	+	4384	Temporary Reduction Returned by Appropriation	С	В	Р					D						U					7/8	
4026	-	4394	Receipts Unavailable for Obligation Upon Collection Receipts Unavailable for	С	Е						D						U					7/8	
4026	+	4394	Obligation Upon Collection	С	В						D						U					7/8	
4028 A	ppror	riation	available from subsequent year ((+)					1														
4028	+		Other Appropriations Realized	D	Е	Р					D				F		U						
			available in prior year (-)																				
4029	-	4119	Other Appropriations Realized	D	Е	Р			ļ		D				Р		U						
1005		L.,				ļ			ļ														
4035 A	pprop	oriation	permanently reduced (-)						ļ		ļ		ļ										
4035	-	4392	Permanent Reduction - New Budget Authority	С	Е	Р					D						U						
4000 !	lno bi'	note -l l	alance normanarthy as these ()						1				-	1		-							
4036 U	nobii -	4393	alance permanently reduced (-) Permanent Reduction - Prior-Year Balances	С	Е	B/D/P/ R/S					D						U						
						1.70																	
4037 A	pprop	oriation	temporarily reduced (-)																				
4037	-	4382	Temporary Reduction - New Budget Authority	С	Е	Р					D						U						
4037	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	С	Е	Р					D						U						
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P8			USSGL Account			, , ,				ount Attr				P C · C · · · · · ·	9				ACTO II O	Supplied A	44=:b400		$\overline{}$
го	i.F		USSGE ACCOUNT		1														ACIONS				
				D - 1-11/	D	A	D. L.E.	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-		T450	Transfer	D . (Avail-	Expir-		Fin
	Line			Debit/		Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign		Title alance temporarily reduced (-)	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
4038 U	nobii	gated b	Temporary Reduction - Prior-Year																			\vdash	
4038	-	4383	Balances	С	Е	Р					D						U					1	
			Temporary Reduction of												-							\vdash	
4038		1200	Appropriation From Unavailable	С	Е	Р					D						U					1	
4036	-	4300	Receipts, Prior-Year Balances	C		-					D						U					1	
-			rreceipts, i nor-real balances																			\vdash	
4047 P	ortion	applie	d to repay debt (-)																				
	0.1.0.		Actual Repayments of Debt,																				
4047	-	4146	Current-Year Authority	С	Е	Р					D						U					1	
			our one roal realismy																				
4048 P	ortion	applie	d to liquidate deficiencies (-)																				
4040		4440	Liquidation of Deficiency -	D	Е						D						- 11						
4048	-	4112	Appropriations	D	E						D						U					1	
4049 P	ortion	applie	d to liquidate contract authority (-)																			
4049	-	4135	Contract Authority Liquidated	С	Е	Р					D						U					1	
40.10		4400	Contract Authority to be Liquidated	-	_						_												
4049	-	4136	by Trust Funds	С	Е						D						U					1	
40.40		4400	Contract Authority to be Liquidated	С	_						,												
4049	+	4136	by Trust Funds	C	В						D						U					1	
4050 P	ortion	of app	ropriation to liquidate contract a	uthority	(-)																		
4050	_	4130	Appropriation to Liquidate	С	Е												U						
4030		4130	Contract Authority Withdrawn	O													U						
4053 P	ortion	subst	tuted for borrowing authority (-)																				
4053	-	4140	Substitution of Borrowing Authority	С	Е	Р					D						U					1	
																						igwdot	
	بِــا																					\longmapsto	
4100 I	ranste	errea to	other accounts (-) [xx-xxxx]																			\vdash	
4400		4466	Allocations of Realized Authority -	С	Е						D		##	шшшш				т				1	
4100	-	4166	To Be Transferred from Invested Balances	C	_						D		##	####			U	'				1	
			Allocations of Realized Authority -												-							\vdash	
4100	+	4166	To Be Transferred from Invested	С	В						D		##	####			U	Т				1	
4100	'	4100	Balances										<i>mm</i>	mmm			O					1	
			Allocations of Realized Authority -																				
4100	_	4167	Transferred from Invested	С	Е						D		##	####			U	Т				1	
			Balances		_						_						ŭ	·				1	
			Allocations of Realized Authority																				
			Reclassified - Authority To Be																			1	
4100	-	4168	Transferred From Invested	С	Е						D		##	####			U	Т				1	
			Balances - Temporary Reduction																			1	
																						1	
4100	-	4170	Transfers - Current Year Authority	С	Е	Р					D		##	####			U	T					
4100		4172	Non-Allocation Transfers of	С	Е						D		##	####			U	Т					
4100		4112	Invested Balances - Payable	Ü							U		##	####			J	_				igsquare	
4100	+	4172	Non-Allocation Transfers of	С	В						D		##	####			U	Т				1	
			Invested Balances - Payable										""				Ŭ					igsquare	
4100	-	4173	Non-Allocation Transfers of	С	Е						D		##	####			U	Т				1	ļ
			invested Balances - Transferred																			\longmapsto	
			Allocation Transfers of Current-		_	l _							l	l				_				1	ļ
4100	-	4175	Year Authority for Non-Invested	С	Е	Р					D		##	####			U	Т				1	ļ
<u> </u>			Accounts										-	 	<u> </u>							\longmapsto	
4200 T	*****		om other ecounts (-) from re3											-								\longmapsto	
4200 I	ranste	errea tr	om other accounts (+) [xx-xxxx]			<u> </u>			-	 												┝─┼	
4200	,	1166	Allocations of Realized Authority - To Be Transferred from Invested	D	Е						D		##	####			U	F				1	ļ
4200	+	4100	Balances	U	-						U		##	####			J	,				1	ļ
			Daiai 1000			L			L	<u> </u>			<u> </u>	<u> </u>		\Box				L		\longrightarrow	

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P8	F		USSGL Account			ı	1			ount Attr		. I	D:	Б.					ACTS II S	Supplied A		1	<u>-</u>
				5 1 11/				Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	_	T. 50	Transfer	5 (Avail-	Expir-		Fin
	Line				Begin		Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title Allocations of Realized Authority -	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
4200	_	1166	To Be Transferred from Invested	D	В						D		##	####			U	F					
4200	-	4100	Balances	Ь	Ь						D		##	*****			U	F					
			Allocations of Realized Authority -																				
4200	+	4167	Transferred from Invested	D	Е						D		##	####			U	F					
.200			Balances		_												ŭ	•					
			Allocations of Realized Authority																				
			Reclassified - Authority To Be																				
4200	+	4168	Transferred From Invested	D	E						D		##	####			U	F					
			Balances - Temporary Reduction																				
4200	+	4170	Transfers - Current Year Authority	D	Е	Р					D		##	####			U	F					
4200	+	4171	Non-Allocation Transfers of	D	Е						D		##	####			U	F					
			Invested Balances - Receivable																				
4200	-	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	В						D		##	####			U	F					
			Non-Allocation Transfers of																				
4200	+	4173	Invested Balances - Transferred	D	E						D		##	####			U	F					
			Allocation Transfers of Current-																				
4200	+	4175	Year Authority for Non-Invested	D	Е	Р					D		##	####			U	F					
.200			Accounts		_												ŭ	•					
4300 A	pprop	riation	(total discretionary) (+)																				
4300		This lin	e is calculated. Equals sum of P&F	lines 40	000 thr	ough 420	0.																
4700 A	uthor	ity to b	orrow (+)																				
4700	+	4141	Current-Year Borrowing Authority	D	Е						D						U						
	·		Realized		_																		
4700	-	4143	Downward Adjustments to	С	Е						D						U						
			Indefinite Borrowing Authority																				
472E A		itu ta b	orrow permanently reduced (+)																				
	utiloi		Permanent Reduction - New																				
4735	-	4392	Budget Authority	С	E	В					D						U						
			Budget Admonty																				
4790 A	uthor	ity to b	orrow (total discretionary) (+)																				
4790			e is calculated. Equals sum of P&F	lines 47	700 thre	ough 473	5.																
4900 C	ontra	ct auth	ority (+)																				
4900	_	4131	Current-Year Contract Authority	D	Е						D						U						
1000		1101	Realized		_												Ŭ						
4900	-	4133	Downward Adjustments to	С	Е						D						U						
			Indefinite Contract Authority						 		_												
4025.0	ontro	ot 0::41-	prity pormanonthy radicaed ()																				
	ontra		Permanently reduced (-) Permanent Reduction - New						-														
4935	-	4392	Budget Authority	С	Е	С					D						U						
			Budget Authority																				
4936 11	noblic	gated h	alance permanently reduced (-)																				
			Permanent Reduction - Prior-Year								_												
4936	-		Balances	С	Е	С					D						U						
4945 P	ortion	preclu	ded from obligation (limitation or	n obliga	tions)	(-)																	
			Receipts and Appropriations																				
4945	-	4397	Temporarily Precluded from	С	Е	С					D						U						
			Obligation																				
			Receipts and Appropriations																				
4945	+	4397	Temporarily Precluded from	С	В	С					D						U						
			Obligation																				
	لبِــا	<u> </u>							 														
			ority (total discretionary) (+)	Trans.	200 :				 														
4990			e is calculated. Equals sum of P&F	iines 49	900 thro	ough 494	5.		<u> </u>														

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P8	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/		Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
		ropriati																					
5000	+	4150	Reappropriations	D	E						D						U						
5035 R	eapp		on permanently reduced (-)																				
5035	_	4392	Permanent Reduction - New	С	Е	R					D						U						
0000		1002	Budget Authority		_	.,											Ü						
			on (total discretionary) (+)																				
5300		This lin	e is calculated. Equals sum of P&F	lines 50	000 thr	ough 503	5.																
			opriation (+)																				
5500	+		Debt Liquidation Appropriations	D	Е	D					D						U					1/3/4	
5500	+		Loan Subsidy Appropriation	D	Е	D					D						U					1/3/4	
5500	+	4117	Loan Administrative Expense	D	Е	D					D						U					1/3/4	
			Appropriation																			1,0,1	
5500	+	4119	Other Appropriations Realized	D	Е	D					D						U						
5500	_	4384	Temporary Reduction Returned by	С	Е	D					D						U					1	
0000		.00.	Appropriation			_					_						Ů					·	
5500	+	4384	Temporary Reduction Returned by	С	В	D					D						U					1	
0000		.00.	Appropriation			_					_						ŭ					·	
5520 A	dvan		opriation (special fund) (+)																				
5520	+	4114	Appropriations Trust or Special	D	Е	D					D						U					2	
			Fund Receipts																			_	
5520	-	4384	Temporary Reduction Returned by	С	Е	D					D						U					2	
			Appropriation																			_	
5520	+	4384	Temporary Reduction Returned by	С	В	D					D						U					2	
0020		1001	Appropriation														Ü					_	
5526 A	dvan		opriation (trust fund) (+)																				
5526	+	4114	Appropriations Trust or Special	D	Е	D					D						U					7/8	
0020			Fund Receipts																			.,,	
5526	-	4384	Temporary Reduction Returned by	С	Е	D					D						U					7/8	
			Appropriation																			.,.	
5526	+	4384	Temporary Reduction Returned by	С	В	D					D						U					7/8	
			Appropriation			_																.,.	
	Ļ																						
5535 A	dvan		opriation permanently reduced (-))																			
5535	-		Permanent Reduction - New	С	Е	D					D						U						
			Budget Authority																				
			1.																				
5537 A	dvan	ce appr	opriation temporarily reduced (-)																				
5537	-	4382	Temporary Reduction - New	С	Е	D					D						U						
			Budget Authority			<u> </u>																	
			Temporary Reduction of	_	_	_					_												
5537	-		Appropriation From Unavailable	С	E	D					D						U						
			Receipts, New Budget Authority																				
	Ļ				<u> </u>																		
	dvan		opriation (total discretionary) (+)		<u> </u>	L																	
5590		This lin	e is calculated. Equals sum of P&F	lines 5	500 thr	ough 553	7.																
		oriation																					
6000	+		Debt Liquidation Appropriations	D	Е	Р					M						U					1/3/4	
6000	+	4112	Liquidation of Deficiency -	D	Е						М						U					1/3/4	
			Appropriations																				
6000	+	4115	Loan Subsidy Appropriation	D	Е	Р					M						U					1/3/4	
6000	+	4117	Loan Administrative Expense	D	Е	Р					М			1			C					1/3/4	
0000			Appropriation								.41						3					1/3/4	
6000	+	4118	Reestimated Loan Subsidy	D	Е						М						U					1/3/4	
			Appropriation																			1/3/4	
6000			Other Appropriations Realized	D	Е	Р					М						U						
												, ,,,											

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P8	F		USSGL Account					USS	GL Acc	ount Attr	ibutes		•						ACTS II S	upplied A	ttributes		
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	Е								J,				U					1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U					1	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	D	Е						М						U					1/3/4	
6000	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	Е						М						U					1	
6000	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	D	Е						М						U					1/3/4	
			() ()																				
6020 A	pprop +	4114	(special fund) (+) Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					2	
6020	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					2	
6020	•	4384	Temporary Reduction Returned by Appropriation	С	Е	Р					М						U					2	
6020	+	4384	Temporary Reduction Returned by Appropriation	С	В	Р					М						U					2	
6020	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					2	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					2	
COOC A		riction	(trust fund) (+)																				
6026 A	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					7/8	
6026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	E	Р					М						U					7/8	
6026	-	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	С	E						М						U					7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	Е						М						U					7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						М						U					7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	E						М						U					7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						М						U					7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	Е	Р					М						U					7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	E						М						U					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					7/8	
6026	-	4384	Temporary Reduction Returned by Appropriation	С	Е	Р					М						U					7/8	

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P8	F		USSGL Account							ount Attr									ACTS II S	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6026	+	4384	Temporary Reduction Returned by Appropriation	C	В	Р	Law	Time	Hei	Source	M	DA	Agy.	Acci.	Flay	Clion	U	FIUIII	Flay	туре	Flag	7/8	IIIu.
6026	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					7/8	
6028 V	nnror	riation	(unavailable balances) (+)																				
6028		4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	D	E						М						U						
6035 A	ppror	riation	permanently reduced (-)																				
6035	-		Permanent Reduction - New Budget Authority	С	Е	Р					М						U						
COOC II	n a la li																						
6036 U	nobii	4393	Permanent Reduction - Prior-Year	С	Е	B/D/P/					М						U						
			Balances			R/S																	
6037 A	pprop		temporarily reduced (-) Temporary Reduction - New																				
6037	-	4382	Budget Authority Temporary Reduction of	С	Е	Р					М						U						
6037	-	4387	Appropriation From Unavailable Receipts, New Budget Authority	С	Е	Р					М						U						
6038 U	nobli	gated b	l palance temporarily reduced (-)																				
6038	-	4383	Temporary Reduction - Prior-Year Balances	С	Е	Р					М						U						
6038	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	С	Е	Р					М						U						
6045 P	ortion	nrecli	luded from obligation (-)																				
6045	-		Receipts and Appropriations Temporarily Precluded from Obligation	С	Е	Р					М						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В	Р					М						U						
			-																				
6047 P	ortion	applie	ed to repay debt (-)																				
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					М						U						
6048 P	ortion	applie	ed to liquidate deficiencies (-)																				
6048	-		Liquidation of Deficiency	D	Е						М						U						
	ortion		ed to liquidate contract authority (
6049 6049	-		Contract Authority Liquidated Contract Authority to be Liquidated	C C	E	Р					M M						U						
6049	+	4136	by Trust Funds Contract Authority to be Liquidated by Trust Funds	С	В						М						U						
			Dy Trust Furius																				
6053 P	ortior	subst	ituted for borrowing authority (-)																				
6053	-		Substitution of Borrowing Authority	С	Е	Р					М						U						
					1	l	1	1	l				l	l							l	I T	

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P8	i.F		USSGL Account		1	1				ount Attr									ACISIIS	Supplied A		г	
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
			o other accounts (-) [xx-xxxx]	Oroun	Lilia	1300	Law	111110	1101	Course	ma.	D/ (rigy.	71001.	riug	Otion	Otatao	1 10111	riug	1990	riug	1990	ma.
6100	-		Allocations of Realized Authority - To Be Transferred from Invested Balances	С	Е						М		##	####			U	Т					
6100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	С	В						М		##	####			U	Т					
6100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	С	Е						М		##	####			U	Т					
6100	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	С	Е						М		##	####			U	Т					
6100	-	4170	Transfers - Current-Year Authority	С	Е	Р					M		##	####			U	Т					
6100	-	4172	Non-Allocation Transfers of Invested Balances - Payable	С	Е						М		##	####			U	Т					
6100	+	4172	Non-Allocation Transfers of Invested Balances - Payable	С	В						М		##	####			U	Т					
6100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	С	Е						М		##	####			U	Т					
6100	-	4175	Allocation Transfers of Current- Year Authority for Non-Invested Accounts	С	Е	Р					М		##	####			U	Т					
6200 T	ronof	arrad fr	om other accounts (+) [xx-xxxx]																			\vdash	
6200	+		Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Е						М		##	####			U	F					
6200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В						М		##	####			U	F					
6200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	Е						М		##	####			U	F					
6200	+	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Е						М		##	####			U	F					
6200	+	4170	Transfers - Current-Year Authority	D	Е	Р					М		##	####			U	F					
6200	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Е						М		##	####			J	F					
6200	-	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	В						М		##	####			U	F					
6200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Е						М		##	####			U	F					
6200	+	4175	Allocation Transfers of Current- Year Authority for Non-Invested Accounts	D	Е	Р					М		##	####			U	F					
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6250 A	pprop		(total mandatory) (+) ne is calculated. Equals sum of P&F	lines 60	000 thr	l ough <u>6</u> 20	0.																
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6300	+	4150	Reappropriations	D	Е						M						U					\longmapsto	
6325 0	oann.	onrioti	on permanently reduced (-)		-	 																$\vdash \!$	
6335 R	-	4392	Permanent Reduction - New Budget Authority	С	Е	R					М						U						

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This line is calculated. Equals son of PFF lines 8000 monograp 3355.					Credit	Ena	туре	Law	Time	nei	Source	mu.	DA	Agy.	ACCI.	riag	CHOIT	Status	FIOIII	riag	туре	riag	туре	Ind.
Both Advance appropriation (a)		eapp																						
	6390		This lin	ne is calculated. Equals sum of P&F	lines 6	300 thr	ough 633	5.																
	6500 A	dvan	ce anni	opriation (+)																				
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March Marc																								
Second 11 Appropriation D E D M U Second M M U Second M M M M M M M M M	6500	+	4115		ט	E	ט					M						U					1/3/4	
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	0500	+	4117	Appropriation	D	_	U U					IVI						U					1/3/4	
6256 Advance appropriation (rust fund) (c)	6500	_	<i>4</i> 110	Other Appropriations Realized	D	F	n					M						- 11						
8256	0300		7113	Other Appropriations (Calized								101						U						
Mathematical Content of Special Programs December	0500.4					1																		
### Fund Receipts ### Fund Rec	6526 A	dvan	ce appi	opriation (trust fund) (+)																				
Purple Recorded Purple Purple Recorded P	6526		1111	Appropriations Trust or Special	n	_	_ n					N/						- 11					7/0	
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8586 # 4384 Temporary Reduction Returned by C B D M M U 778	6526	-	4384		С	E	D					M						U					7/8	
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Appropriation permanently reduced (-)	6526	+	4384		C	B	ח					M						LI .					7/8	
6555 4392 Permanent Reduction - New Bodget Authority C E D M M U C E D E D E D E D E D E E	0020		1004	Appropriation								141						,					170	
6555 4392 Permanent Reduction - New Bodget Authority C E D M M U C E D E D E D E D E D E E																								
6555 4392 Permanent Reduction - New Bodget Authority C E D M M U C E D E D E D E D E D E E	6535 A	dvan	ce anni	ropriation permanently reduced (-	1	†																		
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6537 - 4382 Temporary Reduction - New Budget Authority C E D M M U E590 Advance appropriation (total mandatory) (+) E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6501 through 6500 This line is calculated. Equals sum of PRF lines 6501 through 6500 This line is calculated. Equals sum of PRF lines 6510 through 6500 This line is calculated. Equals sum of PRF lines 6510 through 6500 E E E E E E E E E																								
6537 - 4382 Temporary Reduction - New Budget Authority C E D M M U E590 Advance appropriation (total mandatory) (+) E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6500 through 6537. E590 This line is calculated. Equals sum of PRF lines 6501 through 6500 This line is calculated. Equals sum of PRF lines 6501 through 6500 This line is calculated. Equals sum of PRF lines 6510 through 6500 This line is calculated. Equals sum of PRF lines 6510 through 6500 E E E E E E E E E	6537 A	dvan	ce appi	opriation temporarily reduced (-)																				
6590 Advance appropriation (total mandatory) (+)																								
6599 Advance appropriation (total mandatory) (+) 6590 This line is calculated. Equals sum of P&F lines 6500 through 6537. 6610 Contract authority (-) 6610 + 4131 Current-Year Contract Authority Realized 6610 Downward Adjustments to General authority permanently reduced (-) 6630 Contract authority permanently reduced (-) 6631 Contract authority permanently reduced (-) 6632 Contract authority permanently reduced (-) 6633 Language Authority 6631 Language Contract Authority 6631 Language Contract Authority 6631 Language Contract Authority 6631 Language Contract Authority 6631 Language Contract Authority 6633 Language Contract Authority 6634 Language Contract Authority 6635 Language Contract Authority 6636 Language Contract Authority 6637 Language Contract Authority 6638 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6639 Language Contract Authority 6640 Language Contract Authority 6650 Language Contr	6537	-	4382		С	E	D					M						U						
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6590 This line is calculated. Equals sum of P&F lines 6500 through 6537.																								
6590 This line is calculated. Equals sum of P&F lines 6500 through 6537.	6590 A	dvan	ce appi	opriation (total mandatory) (+)																				
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6635 Contract authority permanently reduced (-)	0010	-	4131	Realized		_						IVI						U						
6635 Contract authority permanently reduced (-)				Downward Adjustments to	_																			
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Comparison Com	6635 C	ontra	ct auth																					
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	0035	-	4392	Budget Authority	C		C					IVI						U						
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Columbia Columbia	6661 T	rance	orred 4	other accounts () [vv vvvv]		 																		
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Contract Authority						 				1	l											l		
Contract Authority	2000 -					 	-			 	 	 				-						 		
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6690 Contract authority (total mandatory) (+) 6690 This line is calculated. Equals sum of P&F lines 6610 through 6662. 6710 Authority to borrow (+) 6710 + 4128 Specific Treasury-Managed Trust D E B M U U T T Fund TAFS-Transfers In 6710 + 4141 Current-Year Borrowing Authority Realized 6710 - 4143 Downward Adjustments to Indefinite Borrowing Authority C E P/T M U U	_		1127	Transfers of Contract Authority	Ъ	D		i				N/I		##	####			11	F					
This line is calculated. Equals sum of P&F lines 6610 through 6662.	0002		413/	Transfers of Contract Additionty	U	D	ļ					IVI		##	####			U	Г					
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6710 Authority to borrow (+) 6710 + 4128 Specific Treasury-Managed Trust Fund TAFS-Transfers In 6710 + 4141 Current-Year Borrowing Authority Realized 6710 - 4143 Downward Adjustments to Indefinite Borrowing Authority C E P/T M U U					lines 6	610 thr	ough 666	52.																
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6710 + 4128 Specific Treasury-Managed Trust Fund TAFS-Transfers In 6710 + 4141 Current-Year Borrowing Authority Realized 6710 - 4143 Downward Adjustments to Indefinite Borrowing Authority C E P/T M U U	6/10 A	uthor	ity to b			<u> </u>				<u> </u>														
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6716 Authority to borrow (12 U.S.C. 2281-96) (+)	1			Indemnie Donowing Admonty			-	 		1	1	 										1		
6716 Authority to borrow (12 U.S.C. 2281-96) (+)			Ļ			<u> </u>	ļ			 	 											 		
	6716 A	uthor	ity to b	orrow (12 U.S.C. 2281-96) (+)		<u> </u>																		

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P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	То	Def.	ability	ation	Fund	Acct
		NI-	T:41-	Credit			Law	Time		Source	Ind.	BA		Acct.	Flag	ction	Status	From	Flag		Flag	Type	Ind.
No.	Sign	No.	Title	Credit	Ellu	Type	Law	Tille	ner	Source	IIIu.	DA	Agy.	ACCI.	гіаў	CHOIT	Status	FIUIII	riay	Type	гіаў	Type	IIIu.
6716	+	4141	Current-Year Borrowing Authority	D	Е					F	М						U						
07.10			Realized		_)						
0740		44.40	Downward Adjustments to	_	_					-													
6716	-	4143	Indefinite Borrowing Authority	С	Е					F	M						U						
			madmine Berrowing Admenty																				
0705.4																							
6/35 A	utnor	ity to b	orrow permanently rescinded (-)																				
6735		4392	Permanent Reduction - New	С	Е	В					М						U						
0733	_	4332	Budget Authority	C	_						IVI						U						
			-																				
6790 A	uthor	ity to h	orrow (total mandatory) (+)																				
6790	<u> </u>		ne is calculated. Equals sum of P&F	linga 6	710 thr	ough 672	<i>E</i>																
6790		THIS III	ie is calculated. Equals sum of P&F	lines o	/ IO till	ougn 673	o.																
6800 S	pendi		nority from offsetting collections	(cash) (+)																		
0000		4212	Liquidation of Deficiency -	_	_						_												
6800	+	4212	Offsetting Collections	D	Е						D						U						
			Unfilled Customer Orders With				i	1															
6800	+	4222		D	Е		I	l	1		D						U						
\vdash	-	-	Advance		 	 	 	 	 	 													
6800		4222	Unfilled Customer Orders With	D	В		I	l	1		D						U						
0000		1244	Advance			<u></u>	<u> </u>	<u> </u>	<u></u>	<u></u>				<u></u>	<u> </u>					<u></u>			
		10	Reimbursements and Other	_	_						_												
6800	+	4252	Income Earned - Collected	D	Е	1		1		1	D						U						
			Appropriation Trust Fund																				
6800	+	4255		D	Е						D						U						
			Expenditure Transfers - Collected																				
6800	+	4260	Actual Collections of	D	Е						D						U						
0000	+		"governmental-type" Fees	D							U						U						
			Actual Collections of Business-	_																			
6800	+	4261	Type Fees	D	Е						D						U						
6800	+	4262	Actual Collections of Loan	D	Е						D						U						
0000			Principal		_						_												
0000		4263	Actual Collections of Loan Interest	D	Е						D												
6800	+	4263		D							ט						U						
6800	+	4264	Actual Collections of Rent	D	Е						D						U						
0000	т —	4204									D						U						
6800	+	4265	Actual Collections From Sale of	D	Е						D						U						
			Foreclosed Property																				
			Other Actual Business-Type																				
6800	+	4266	Collections from Non-Federal	D	Е						D						U						
			Sources																				
			Other Actual "governmental-type"																				
				_	_						_												
6800	+	4267	Collections from Non-Federal	D	Е						D						U						
			Sources																				
		4074	Actual Program Fund Subsidy	_	1																		
6800	+	4271	Collected	D	Е						D						U						
			Interest Collected From Treasury				 	1		l													
6800	+	4273	microsi Collected Fibili Heasuly	D	Е	1		1		1	D						U						
<u> </u>	—						ļ	ļ	<u> </u>														
6800	+	4275	Actual Collections From	D	Е						D						U						
0000		7213	Liquidating Fund			L	<u> </u>	<u> </u>	<u> </u>	<u></u>					<u> </u>		3						
0000		4070	Actual Collections From Financing	_	_						_												
6800	+	4276	Fund	D	Е	1		1		1	D						U						
6800	+	4277	Other Actual Collections - Federal	D	Е		 	1		l	D						U						
0000		4211				-	-	-	 	 	٦				-		J						
			Downward Adjustments of PY																				
6800	+	4872	Prepaid/Advanced Undelivered	D	Е						D						U						
0000	'	7012	Orders - Obligations, Refunds		_												U						
			Collected				I	1	1														
			Downward Adjustments of PY				İ	İ															
6800	+		Paid Delivered Orders -	D	Е	1		1		1	D						U						
0000	+			U			I	1	1		U						U						
			Obligations, Refunds Collected			ļ	ļ		ļ	 													
						<u> </u>																	
6810 C	hange	e in und	collected customer payments fror	n Feder	al sou	rces (une	expired)																
			Unfilled Customer Orders Without			,					_												
6810	+	4221	Advance	D	Е			1	F/E	1	D						U						
1	\vdash		Unfilled Customer Orders Without						 														
6810	-	4221		D	В		I	1	F/E		D						U						
			Advance				l	l															

			USSS Assessed		9 (, , ,						100a.	2000 110	portiii	3	-							
P8	ιF		USSGL Account							ount Attr									ACTS II S	upplied A			
	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E	.,,,,	2411			000.00	D	271	, .gy.	710011	. iag	0	U		. iug	.,,,,	9	. , , , ,	a.
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В						D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	Е						D						U						
6810	-	4281	Actual Program Fund Subsidy Receivable	D	В						D						U						
6810	+	4283	Interest Receivable From Treasury	D	Е						D						U						
6810	-	4283	Interest Receivable From Treasury	D	В						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	Е						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	В						D						U						
6810	+	4286	Receivable From the Financing Fund Receivable From the Financing	D	Е						D						U						
6810	-	4286	Fund	D	В						D						U						
6810 6810	+		Other Federal Receivables Other Federal Receivables	D D	E B						D D						U						
6810	-	4287	Other Federal Receivables	D	В						U						U						
6826 E	rom o	ffcottin	g collections (unavailable balanc	oe) (+)																			
6826	+		Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	E	S					D						U						
6826	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	E						D						U						
6826	-	4384	Temporary Reduction Returned by Appropriation	С	Е	S					D						U						
6826	+	4384	Temporary Reduction Returned by Appropriation	С	В	S					D						U						
		<u> </u>																					
6827 C	apital	transfe	er to general fund (-)																				
6827	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	E						D						U						
6833 P	ortion	applie	d to liquidate deficiencies (-)																				
6833	-	1212	Liquidation of Deficiency - Offsetting Collections	D	E						D						U						
		<u> </u>																					
6837 P	ortion	tempo	rarily reduced (-)																				
6837	-	4382	Temporary Reduction - New Budget Authority	С	Е	S					D						U						
6020 !	lno'-1'	mote d !	alance temporarily reduced (-)																				
6838 U	nobii -	4383	Temporary Reduction - Prior-Year Balances	С	Е	S					D						U						
6845 P	ortion	preclu	ded from obligation (limitation or	n obliga	ations)	(-)																	
6845	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	E						D						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В			-			D						U						

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P8	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
Line No.	Line Sign	No.	Title	Debit/ Credit		Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
	- 0					,,							- 07		Ŭ					- / '			
6847 P	ortior	applie	d to repay debt (-)																				
6847	-		Actual Repayments of Debt, Current-Year Authority	С	Е	S					D						U						
6849 P	ortior	applie	d to liquidate contract authority ((-)																			
6849	-		Contract Authority Liquidated	С	Е	S					D						U						
			, ,																				-
6853 P	ortior	substi	tuted for borrowing authority (-)																				
6853	-	4140	Substitution of Borrowing Authority	D	Е	S					D						U						
6861 T	ransfe	erred to	other accounts (-) [xx-xxxx]																				
6861	-		Transfers - Current Year Authority	С	Е	S					D		##	####			U	Т					
			Allocation Transfers of Current																				
6861	-	4175	Year Authority	С	Е	S					D		##	####			U	Т				\vdash	
6862 T	ransfe	erred fr	om other accounts (+) [xx-xxxx]																				
6862	+		Transfers - Current Year Authority	D	Е	S					D		##	####			U	F				\vdash	
0002	Ė	-1170	Allocation Transfers of Current-	H		⊢				 			ııπ	11 11 11 11								\vdash	
6862	+	4175	Year Authority for Non-Invested Accounts	D	Е	S					D		##	####			U	F					
	pendi	ng auth	nority from offsetting collections	(total di	scretio	onary) (+)																	
6890		This lin	e is calculated. Equals sum of P&F	F lines 68	800 thr	ough 686	2.																
6900 S	pendi	ng auth	nority from offsetting collections	(cash) (+)																		
			Liquidation of Deficiency -																				-
6900	+	4212	Offsetting Collections	D	E						M						U					1	
6900	+	4222	Unfilled Customer Orders With Advance	D	Е						М						U						
6900	-	4222	Unfilled Customer Orders With Advance	D	В						М						U						
6900	+	4252	Reimbursements and Other Income Earned - Collected	D	Е						М						U						
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е						М						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	Е						М						U						
6900	+	4261	Actual Collections of Business- Type Fees	D	Е						М						U						
6900	+	4262	Actual Collections of Loan Principal Actual Collections of Loan Interest	D	Е						М						U						
6900 6900	+	4263 4264	Actual Collections of Loan Interest Actual Collections of Rent	D D	E						M M						U						
0900	+	4204							-	-	IVI			 	-		U					┢	
6900	+	4265	Actual Collections From Sale of Foreclosed Property Other Actual Business-Type	D	Е						М						U						
6900	+	4266	Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	Е						М						U						
6900	+	4273	Interest Collected From Treasury	D	Е						М						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	Е						М						U						
6900	+		Actual Collections From Financing Fund	D	Е						М						U						

		UJJW	aik - Budget Program and F	IIIuiioii	iig (i i	αι <i>)</i>	icadic i i					iscai .	2003 116	portin	9								-
P8	·F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
6900	+	4277	Other Actual Collections - Federal	D	Е						M						U						
			Downward Adjustments of PY																				
			Prepaid/Advanced Undelivered	_	_						l l												
6900	+	4872	Orders - Obligations, Refunds	D	Е						М						U						
			Collected																				
			Downward Adjustments of PY																				
6900	_	1072	Paid Delivered Orders -	D	Е						М						U						
0300	-	4312	Obligations, Refunds Collected		_						IVI						U						
			Obligations, Refunds Collected																				
0040	Cla a m a			Fada			iI\																
0910	Jnang	e in un	Collected customer payments fro Unfilled Customer Orders Without	ili reae	rai soc	irces (un	expired)																
6910	+	4221	Advance	D	Е				F/E		M						U						
-																							
6910	-	4221	Unfilled Customer Orders Without	D	В				F/E		M						U						
			Advance																				
6910	+	4225	Appropriation Trust Fund	D	Е						М						U						
			Expenditure Transfers -												<u> </u>								
6910	-	4225	Appropriation Trust Fund	D	В						М						U						
			Expenditure Transfers -	_																			
6910	+	4251	Reimbursements and Other	D	Е				F/E		М						U						
00.0	·	.20.	Income Earned - Receivable						.,_														
6910	_	4251	Reimbursements and Other	D	В				F/E		М						U						
0310		4231	Income Earned - Receivable	D	_ D				1/L		IVI						U						
0040		4004	Actual Program Fund Subsidy	D	Е												- 11						
6910	+	4281	Receivable	D	=						М						U						
0010		4004	Actual Program Fund Subsidy	_	_																		
6910	-	4281	Receivable	D	В						М						U						
6910	+	4283	Interest Receivable From Treasury	D	Е						М						U						
6910	-	4283	Interest Receivable From Treasury	D	В						М						Ü						
			Receivable From the Liquidating																				
6910	+	4285	Fund	D	E						M						U						
			Receivable From the Liquidating																				
6910	-	4285	Fund	D	В						M						U						
-			Receivable From the Financing		1																		
6910	+	4286		D	E						M						U						
			Fund																				
6910	-	4286	Receivable From the Financing	D	В						М						U						
		1007	Fund	_																			
6910	+	4287	Other Federal Receivables	D	E						М						U						
6910	-	4287	Other Federal Receivables	D	В						М						U						
			<u> </u>																				
6926 F	rom c	ntsettir	ng collections (unavailable balanc	es) (+)											ļ								
1			Amounts Appropriated from																				
			Specific Treasury-Managed Trust																				
6926	+	4123	Fund TAFS Reclassified -	D	E	S					M						U						
			Receivable - Temporary																				
			Reduction																				
			Authority Made Available from																				
0000		44	Offsetting Collection Balances	_	_																		
6926	+	4158	Previously Precluded from	D	E						М						U						
1			Obligation																				
			Temporary Reduction Returned by																				
6926	-	4384	Appropriation	С	Е	S					M						U						
1		1	Temporary Reduction Returned by	1	1										 								
6926	+	4384	Appropriation	С	В	S					M						U						
1		1			1																		
6027.0	anite!	tranaf	l er to general fund (-)	-	1										 								
0927 C	apita	transf		1					-						1								
0007		4451	Actual Capital Transfers to the	_	_																		
6927	-	4151	General Fund of the Treasury,	С	Е						М						U						
1			Current-Year Authority												ļ								
1		<u> </u>	l		<u> </u>										ļ								
6933 F	ortion	applie	ed to liquidate deficiencies (-)												ļ								
6933	_	4212	Liquidation of Deficiency -	D	Е						М						U						
0000		72 12	Offsetting Collections		_						.41												

		USSW	ik - Budget Program and Fi	Hanch	ily (F	ai) 30i	iedule i i					iscai	2003 116	portin	y								
P8	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
	Sign	No	Title	Credit		Type	Law	Time	ner	Source		BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
INO.	Sigir	INO.	riue	Credit	LIIU	туре	Law	Title	HEI	Jource	iiiu.	DA	∧gy.	Acci.	i iay	CHOIT	Status	1 10111	i iag	туре	i iag	туре	mu.
		_																					
6937 P	ortion		rarily reduced (-)																				
0007		4382	Temporary Reduction - New	С	Е	s											U						
6937	-	4382	Budget Authority	C		5					M						U						
			,																				
6038 I	nobli	nated h	alance temporarily reduced (-)																				
0930 0	IIODII	gateu b	Temporary Reduction - Prior-Year																				
6938	-	4383		С	E	S					M						U						
			Balances		_	_											_						
6945 P	ortion	preclu	ded from obligation (limitation or	า obliga	tions)	(-)																	
			Offsetting Collections Temporarily			ľ																	
6945	-	4398	Precluded from Obligation	С	Е						M						U						
			Offsetting Collections Temporarily																				
6945	+	4398		С	В						M						U						
-			Precluded from Obligation																				
6947 P	ortion		d to repay debt (-)											<u> </u>									
00.47		44.40	Actual Repayments of Debt,	_	_						N.4												
6947	-	4146	Current-Year Authority	С	Е	S					M			1			U						
														1									
CO 40 D		!! .	d to limitalete e este est est e est. (
0949 P	ortion		d to liquidate contract authority (,										ļ								 	
6949	_	4132	Substitution of Contract Authority	С	Е	s					М						U						
0545		7102			_	"					141						O						
6949	-	4135	Contract Authority Liquidated	С	Е	S					М						U						
6052 D	ortion	cubeti	tuted for borrowing authority (-)																				
0933 F	Ortioi	เ อนมอเ	tuted for borrowing authority (-)																				
6953	_	4140	Substitution of Borrowing Authority	D	Е	s					М						U						
0000		1110	Cabolitation of Bonowing Additionty	١	_	Ŭ											Ü						
6961 T	ransfe	erred to	other accounts (-) [xx-xxxx]																				
6961	_		Transfers - Current Year Authority	С	Е	S					М		##	####			U	Т					
0301		4170	Allocation Transfers of Current-								IVI		nn	пппп			0						
				_	_													-					
6961	-	4175	Year Authority for Non-Invested	С	E	S					M		##	####			U	Т					
			Accounts																				
6962 T	ransfe	erred fr	om other accounts (+) [xx-xxxx]																				
6962	+		Transfers - Current Year Authority	D	Е	S					М		##	####			U	F					
0902	-	4170				3					IVI		##	####			U					-	
6962	+	4175	Allocation Transfers of Current	D	Е	s					М		##	####			U	F					
0002	·		Year Authority	_	_	Ů											, i	•					
					<u></u>	<u></u>								<u> </u>						L			
6990 S	pendi	ng auth	ority from offsetting collections	(total m	andato	ory) (+)																	
6990			e is calculated. Equals sum of P&F				2.																
5555				55 5.		- 49.1 000								1								 	
7000 T	otal -	ow book	got authority (grass) ()		1	 			1					1									
			get authority (gross) (-)	10	<u> </u>		L		<u> </u>	L				<u> </u>								L	
7000		This lin	e is calculated. Equals sum of lines	4000 tl	nrough	6990, ex	cluding sub	totals. Als	o equals	s line 220	U.												
L						<u></u>	<u> </u>							<u> </u>									
CHAN	GE IN	OBLIG	ATED BALANCES																				
			ince, start of year (+)																				
			Unfilled Customer Orders Without		1	1								1									
7240	-	4221		D	В				F/E					1			U/E						
			Advance											ļ									
7240	_	4225	Appropriation Trust Fund	D	В									1			U/E						
1240		+223	Expenditure Transfers -			<u></u>	<u> </u>	<u> </u>						<u> </u>			U/L					I	
			Reimbursements and Other	_	_																	İ	
7240	-	4251	Income Earned - Receivable	D	В				F/E					l			U/E						
\mathbf{H}						1								1								1	
7240	-	4281	Actual Program Fund Subsidy	D	В									l			U/E						
			Receivable			ļ								ļ									
7240		4283	Interest Receivable From Treasury	D	В	<u></u>	<u> </u>	<u> </u>						<u> </u>			U/E					I	
70.10		4005	Receivable From the Liquidating	_	_																		
7240	-	4285	Fund	D	В									1			U/E						
			Receivable From the Financing			 																 	
7240	-	4286	•	D	В									1			U/E						
			Fund			ļ																	
7240		4287	Other Federal Receivables	D	В	<u></u>	<u> </u>							<u> </u>			U/E						

		USSW	aik - Budget Program and Fi	IIIaiici	ng (F	αι <i>)</i> στι	iedule i i					iscai i	2003 116	portin	y								
P8	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
Line	Line			Dobit/	Begin	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign		Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag		Status	From	Flag	Туре	Flag	Type	Ind.
7240	+	4801	Undelivered Orders - Obligations,	С	В								,				U/E						
7040		4004	Unpaid Delivered Orders - Obligations,	С	В												11/5						
7240	+	4901	Unpaid	C	В												U/E						
7310 T	otal n	ew obli	igations (+)																				
7310		This lin	ne is calculated. Same as P&F line	1000.																			
7320 T	otal o	utlavs	(gross) (-)																				
7320	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U/E						
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U/E						
7320	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U/E						
7320	-	4902	Delivered Orders - Obligations,	С	Е												U/E						
7320	-	4908	Authority Outlayed Not Yet Disbursed	С	Е												U						
7320	+	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
7320	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	E												U/E						
7004.0		1 - 1 1 - 1		- () [L .																		
7331 C	bilga		ance transferred to other account Transfer of Expired Expenditure														_	_					
7331	+	4199	Transfers - Receivable	С	Е								##	####			E	Т					
7331	+	4230	Unfilled Customer Orders Without Advance - Transferred	С	Е				F/E				##	####			U/E	Т					
7331	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	С	E								##	####			U/E	Т					
7331	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	С	Е				F/E				##	####			U/E	Т					
7331	+	4234	Other Federal Receivables - Transferred	С	Е								##	####			U/E	Т					
7331	•	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	Е								##	####			U/E	Т					
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	Е								##	####			U/E	Т					
7332 C)hliga	ted hala	ance transferred from other accou	ints (+)	[xx-xx	yyl																	
7332	- -	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E								##	####			U	F					
7332	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	Е				F/E				##	####			U/E	F					
1002	_	4232	Appropriation Trust Fund Expenditure Transfers -	D	E								##	####			U/E	F					
7332			Receivable - Transferred Reimbursements and Other	<u> </u>	_																		
7332	-	4233	Income Earned - Receivable - Transferred	D	Е				F/E			_	##	####		_	U/E	F					
7332	-	4234	Other Federal Receivables - Transferred	D	Е	_			_				##	####			U/E	F					
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
					<u> </u>				1														

		osswa	alk - Budget Program and F	inanci	ng (P	ar) Sci	leaule Pr					iscai .	2005 RE	portin	g								
P8	·F		USSGL Account							ount Attr									ACTS II S	Supplied A			
Lina	Line			Dobit/	Dogin	Auth.	Public	Avail- ability	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	Fun-	TAFS	Transfer To	Def.	Avail-	Expir-	Fund	Fin
Line No.		No	Title		Begin End		Law	Time	Part- ner	rowing Source	Cat. Ind.	of BA	Trans. Agy.	Trans. Acct.	vance Flag	ction	Status	From	Flag	ability	ation Flag	Type	Acct Ind.
7340 A	Sign	No.	n expired accounts (net)	Credit	End	туре	Law	Tillle	Hei	Source	mu.	DA	Agy.	Acci.	гіау	CHOIT	Status	FIUIII	гіаў	Туре	riay	туре	iiiu.
		4801	Undelivered Orders - Obligations,	С	_												Г						
7340	+	4801	Unpaid	Ċ	Е												E						
7340	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												E						
7340	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												E						
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												Е						
7340	-	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												E						
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	E												Е						
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												Е						
7340	-	4901	Delivered Orders - Obligations, Unpaid	С	В												Е						
7340	+	4902	Delivered Orders - Obligations, Paid	С	Е												E						
7340	-	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												E						
7340	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												E						
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												E						
7345 R	ecove	eries of	prior year obligations (-)																				
7345		This lin	e is calculated. Same as P&F line	2210, w	ith opp	osite sign	l.																
	hang		collected customer payments for																				
7400		This lin	e is calculated. Equals sum of P&	F lines 6	810 ar	nd 6910, v	with opposit	e sign.															
7410 C	hang	e in und	collected customer payments for	Federal	Sourc	es (evnir	ed)																
	ung		Unfilled Customer Orders Without			CO (OAPII	,		-														
7410	-	4221	Advance	D	Е				F/E								E						
7410	+	4221	Unfilled Customer Orders Without Advance	D	В				F/E								Е						
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Е												E						
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	В												Е						
7410	_	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E								Е						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E								Е						
7410	-	4281	Actual Program Fund Subsidy Receivable	D	Е												Е						
7410	+	4281	Actual Program Fund Subsidy Receivable	D	В												Е						
7410	-	4283	Interest Receivable From Treasury	D	Е												Е						

		osswa	alk - Budget Program and Fi	nancii	ng (Pa	Kr) Scr	ieauie Pr					iscai .	2005 RE	portin	g								
P8	F		USSGL Account							ount Attr									ACTS II S				
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
7410	+	4283	Interest Receivable From Treasury	D	В	71							- 57				Е		- 5	71 -			
7410	-	4285	Receivable From the Liquidating Fund	D	Е												E						
7410	+	4285	Receivable From the Liquidating Fund	D	В												E						
7410	-	4286	Receivable From the Financing Fund	D	Е												Е						
7410	+	4286	Receivable From the Financing Fund	D	В												Е						
7410	-		Other Federal Receivables	D	Е												E						
7410	+	4287	Other Federal Receivables	D	В												E					\longrightarrow	
7440 (Obliga	ted bal	ance, end of year (+)																				
			Transfer of Expired Expenditure	_	-												11/5						$\overline{}$
7440	-	4199	Transfers - Receivable	D	Е												U/E						
7440	-	4221	Unfilled Customer Orders Without Advance	D	Е				F/E								U/E						
7440	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	Е				F/E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е												U/E						
7440	ı	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Е												U/E						
7440	-	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E								U/E						
7440	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	Е				F/E								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable	D	Е												U/E						
7440	-	4283	Interest Receivable From Treasury	D	Е												U/E						
7440	-	4285	Receivable From the Liquidating Fund	D	Е												U/E						
7440	-	4286	Receivable From the Financing Fund	D	E												U/E						
7440	-	4287	Other Federal Receivables Other Federal Receivables -	D	Е										-		U/E					\longrightarrow	
7440	-	4234	Transferred Undelivered Orders - Obligations,	D	Е												U/E						
7440	+	4801	Unpaid Undelivered Orders - Obligations, Undelivered Orders - Obligations	С	E												U/E						
7440	+	4831	Transferred, Unpaid Downward Adjustments of Prior-	С	E												U/E						
7440	-	4871	Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U/E						
7440	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												U/E						
7440	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U/E						
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е												U/E						
7440	-	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												U/E						
7440	+		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												U/E						
																						,——Т	
OUTLA	AYS (G	ROSS	, DETAIL									, 00											

Description Description			OSSW	alk - Budget Program and Fi	mancii	ng (P	&r) Scr	leaule Pr					iscai	2003 RE	portin	g		_					
Line Line	P&	F	L	USSGL Account			1												ACTS II S			-	
BRID Colored Colored Col			No.	Title					ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		To		ability	ation		Acct
March Marc					2.00.1		.,,,,,				223.00			. 37			 			.,,,,,		٠,٠٠	
Section Sect		+		Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	NEW				U/E						
Section Sect	8690	-	4802	Prepaid/Advanced	С	В						D	NEW				U/E						
Section Sect	8690	+	4902	Paid	С	Е						D	NEW				U/E						
Section Sect	8690	+	4908	Disbursed	С	Е						D	NEW				U						
Bess	8690	+	4908		С	В						D	NEW				U						
Bess	8693 O	utlav	s from (discretionary halances (+)																			
		utiay.		Undelivered Orders - Obligations,	_	_						-	5.41										
		+		Prepaid/Advanced																			
Padd Padd		+		Delivered Orders - Obligations,																			
		+		Authority Outlayed Not Yet																			
Begs		+		Authority Outlayed Not Yet																			
B893	8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	С	Е						D	BAL				U/E						
Sept	8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	С	Е						D	BAL				U/E						
8697																							
Section Sect	8697 O	utlay	s from I	new mandatory authority (+)																			
Second S	8697	+	4802	Prepaid/Advanced	С	Е						М	NEW				U/E						
1	8697	-	4802	Prepaid/Advanced	С	В						М	NEW				U/E						
Second S	8697	+	4902	Paid								М	NEW				U/E						
1	8697	+		Disbursed								М					U						
Repaid/Advanced	8697	-	4908		С	В						М	NEW				U						
Repaid/Advanced	8698 O	utlays	s from i	nandatory balances (+)		 																	
8698 - 4802 Undelivered Orders - Obligations, Prepaid/Advanced 8698 + 4902 Delivered Orders - Obligations, Paid 8698 + 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced 8698 + 4882 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Prepaid/Advanced 8698 + 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid 8698 + 4982 Delivered Orders - Obligations, Paid 8698 + 100 This line is calculated. Equals sum of lines 8690 through 8698.		+	4000	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	BAL				U/E						
Hard Hard	8698	-		Undelivered Orders - Obligations, Prepaid/Advanced	С	В						М	BAL				U/E						
Region Hard Region Reg	8698	+	4902	Paid	С	Е						М	BAL				U/E						
8698	8698	+	4882	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	BAL				U/E						
8700 This line is calculated. Equals sum of lines 8690 through 8698. OFFSETS Offsetting collections from: 8800 Federal sources (-)	8698	+	4982	Delivered Orders - Obligations,	С	Е						М	BAL				U/E						
8700 This line is calculated. Equals sum of lines 8690 through 8698. OFFSETS Offsetting collections from: 8800 Federal sources (-)	0765			(magaz) ()		 																	
OFFSETS Image: Control of the control of		otal o	utlays (gross) (+)	0000	through	9600																
Offsetting collections from: 8800 Federal sources (-)	0100		i nis iin	e is calculated. Equals sum of line	5 009U 1	unougr	1 0098.																
Offsetting collections from: 8800 Federal sources (-)	OFFSE	TS				†																	
8800 Federal sources (-)	Offsett	ing co	ollectio	ns from:																			
T/I CO 05 00 (2005 Demonstration)		edera	I source	es (-)																			

		USSW	aik - Budget Program and Fi	Hanch	ng (F	XF) 301	leuule Fi					iscai .	2003 NE	portin	9								
P&	F		USSGL Account							ount Attr									ACTS II S	upplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit		Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun-	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
8800	-	4212	Liquidation of Deficiency -	D	E	.,,,,,	2011		F	004.00		27.	, ,9).	71001	ag	ouo	U/E		. iag	.,,,,,	ug	. , , p o	
8800	-	4222	Offsetting Collections Unfilled Customer Orders With Advance	D	Е				F								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	В				F								U/E						
8800	,	4252	Reimbursements and Other Income Earned - Collected	D	Е				F								U/E						
8800	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е												U/E						
8800		4271	Actual Program Fund Subsidy Collected	D	Е												U/E						
8800	-	4275	Actual Collections From Liquidating Fund	D	Е												U/E						
8800	-	4276	Actual Collections From Financing Fund	D	E												U/E						
8800 8800	-	4277	Other Actual Collections - Federal Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D D	E												U/E U/E						
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е				F								U/E						
0000 1			denal according ()																				
8820 Ir	iteres		deral securities (-) Interest Collected From Treasury	D	Е												U					1/3/4/8	Х
0020		4273	interest Collected From Treasury		_												0					1/3/4/0	
8825 In	iteres	t on un	invested funds (-)																				
8825	,	4273	Interest Collected From Treasury	D	Е												U						D/G
0040 N	F-																						-
8840 N	on-re	4212	ources (-) Liquidation of Deficiency - Offsetting Collections	D	Е				Х								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	Е				X/E								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	В				X/E								U/E						
8840	-	4252	Reimbursements and Other Income Earned - Collected	D	Е				X/E								U/E						
8840	-	4261	Actual Collections of Business- Type Fees	D	Е												U/E						
8840	-	4262	Actual Collections of Loan Principal	D	Е												U/E						
8840	-	4263	Actual Collections of Loan Interest	D	Е												U/E						
8840	-	4264	Actual Collections of Rent	D	Е												U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	Е												U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Е												U/E						
8840	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е				X/E								U/E						
	ليا					L																	
8845 O 8845	rfsett -	4212	rernmental collections (from non- Liquidation of Deficiency -	Federal D	sourc E	es) (-)			Е								U/E						
			Offsetting Collections						L														

		033111	ik - Buuget Frogram and Fr	III	. i) Gi	αι <i>)</i> σσι	icaulc i i					ioui .	2000 110	portiii	9								
P8	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End		Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
8845	- -	4260	Actual Collections of "governmental-type" Fees	D	Е	.,,,,,							9).		9		U/E		g	.,,,,,		.,,,,,	
8845	-		Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												U/E						
9900 T	otal o	ffcattin	g collections (cash) (-)																				
8890	otal o		e is calculated. Equals sum of P&F	lines 88	800 thr	ouah 884	5																
0000		11110 1111	o to caroaratoa. Equalo carri or i ar			oug co .	·.																
8895 C			ollected customer payments from				expired)																
8895		This lin	e is calculated. Equals sum of P&F	lines 68	810 an	d 6910.																	
0000 0			atting callections (such and disc	4																			
	ortion	OT OTTS	etting collections (cash) credited Liquidation of Deficiency -			counts																	
8896	+	4212	Offsetting Collections	D	Е												E						
8896	+	4222	Unfilled Customer Orders With Advance	D	Е												E						
8896	1	4222	Unfilled Customer Orders With Advance	D	В												Е						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	Е												E						
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е												E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	Е												Е						
8896	+	4261	Actual Collections of Business- Type Fees	D	Е												Е						
8896	+	4262	Actual Collections of Loan Principal	D	Е												E						
8896	+	4263	Actual Collections of Loan Interest	D	Е												Е						
8896	+	4264	Actual Collections of Rent	D	Е												Е						
8896	+	4265	Actual Collections From Sale of	D	E												E						
8896	+	4266	Foreclosed Property Other Actual Business-Type Collections from Non-Federal Sources	D	Е												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												E						
8896	+	4271	Actual Program Fund Subsidy Collected	D	Е												Е						
8896	+	4273	Interest Collected From Treasury	D	Е												E					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	Е												E						
8896	+	4276	Actual Collections From Financing Fund	D	Е												Е						
8896	+	4277	Other Actual Collections - Federal	D	Е												E						
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Е												E						
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е												E						
NFT P	IDGE	T ALITL	IORITY AND OUTLAYS																				
			ity (net) (+)																				
8900			e is calculated. Equals the sum of F	P&F line	s 2200	minus 88	300 through	8845, 889	5, and 8	896.													
			•																				
	T/I	S2 05	02 (2005 Reporting)								$-\tau$	/ - 83											

		osswa	Ilk - Budget Program and Fi	nanci	ng (P	&F) Sch	nedule Pr					ıscal	2005 Re	portin	g								
P8	F	ļ.,	USSGL Account		1	1	ı			ount Attr		V.	D:	D:					ACTS II S	Supplied A		;	
Line	l in i			Dalini	D	A. 11	D. J. F.	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	F	TAF0	Transfer	D-1	Avail-	Expir-	[Fin
	Line	NI-	Tiale	Debit/ Credit			Public	ability Time	Part-	rowing		of BA	Trans.	Trans.	vance		TAFS Status	To From	Def.	ability	ation	Fund	Acct
		No. s (net) (Title	Credit	Ena	Туре	Law	Time	ner	Source	Ind.	DA	Agy.	Acct.	Flag	ction	Status	FIOIII	Flag	Туре	Flag	Туре	Ind.
9000			e is calculated. Equals the sum of l	P&F line	25 8690) through	8698 minus	amounts o	n lines l	1800 thro	ugh 884	5										\vdash	
3000		11110 1111	o lo calculatou. Equalo tro cum or	- CI 11110	1	linough	11111100	amounto o		1	I	· ·										1	
МЕМО	RAND	UM (NC	N-ADD) ENTRIES																				
			o reduction pursuant to P.L. 99-1	77 (+)																			
9110			olicable to prior year column of P&F		ıle.																		
9180 S	eques	stration	pursuant to P.L. 99-177 (discretion	onary) ((-)																		
9180		Not app	olicable to prior year column of P&F	schedu	ıle.																		
			pursuant to P.L. 99-177 (mandate																				
9185		Not app	olicable to prior year column of P&F	schedu	ıle.										ļ							.	
01001	nnaid	ablicat	ions, end of year: Deficiency (+)																			 	
9190 0	прак		e is not required to be supported by	the LIS	SCI																	\vdash	
9190		11113 1111	e is not required to be supported by	Tille 03	T T																	 	
9201 T	otal ir	vestme	ents, start of year: Federal securit	ties: Pa	r value	÷ (+)			 													+	
			Investments in U.S. Treasury		1																		
9201	+		Securities Issued by the Bureau of	D	В												U						
			the Public Debt																				
			Investments in Securities Other																			1	
9201	+	1620	than the Bureau of the Public Debt	D	В				F								U						ļ
			Securities																				
			Investments in U.S. Treasury Zero																				
9201	+		Coupon Bonds Issued by the	D	В												U						
			Bureau of the Public Debt																				
		لبا			L.	/ \																<u> </u>	
9202 T	otal ir	vestme	ents, end of year: Federal securiti	es: Par	value	(+)																	
0202	+	1610	Investments in U.S. Treasury	D	Е												U						
9202	+		Securities Issued by the Bureau of the Public Debt	D	E												U						
			Investments in Securities Other																			-	
9202	+	1620	than the Bureau of the Public Debt	D	Е				F								U						i
3202	'		Securities		-				l '														
			Investments in U.S. Treasury Zero																				
9202	+	1630	Coupon Bonds Issued by the	D	Е												U						i
			Bureau of the Public Debt																				
9203 1	otal i	nvestm	ents, start of year: non-Federal s	ecuritie	s: Mar	ket value																	
000-		40	Investments in Securities Other	_	_				,,														i
9203	+		than the Bureau of the Public Debt	D	В				Х								U						i
			Securities		!	-			 				1	1	1							\vdash	
0204 7	l Intal :	nvectm	ents, end of year: non-Federal se	Curitica	· Marl	ot value																\vdash	
3204	oldi I	ivesun	Investments in Securities Other	curities	. wark	et value																\vdash	
9204	+	1620	than the Bureau of the Public Debt	D	Е				×								U						
020.	·		Securities		_												Ŭ						
			Codamado																				
CONT	RACT	AUTHO	RITY						İ														
			alance, start of year: Contract au	ithority																			
9301			e is not required to be supported by																				
																						$oxedsymbol{oxedsymbol{oxed}}$	
	Jnobli		alance, end of year: Contract aut						ļ						ļ							igspace	
9302		This lin	e is not required to be supported by	the US	SGL.																	\longmapsto	
0000	L				<u> </u>	1			 						ļ							\longmapsto	
	bliga		ance, start of year: Contract auth		-CC1																	↓	
9303		i nis iin	e is not required to be supported by	ine US	SGL.	-			 				1	1	1							\vdash	
0204 1	l lbl:~-	tod hal	ance, end of year: Contract autho	rity	 				 													+	
9304 0	טוועל		ance, end of year: Contract authorse is not required to be supported by		SGL	1			1				1	1	 				1	1		\vdash	
JJU4		rino iili	o not required to be supported by	03	JOL.	 			 	 					 			-				\vdash	
UNΔV	AII AR	I E OFF	SETTING COLLECTIONS		†	 			 	 					 			-				\vdash	
J.1777			02 (2005 Penorting)		I	1	l	ı	ı	ı	ا ا	1 - 9.1	ı	I	ı	, ,	1	ı	ı	ı	ı		l.

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

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P&F		USSGL Account			USSGL Account Attributes													FACTS II Supplied Attributes						
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin	
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct	
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.	
9401 Unavailable balance, start of year: Offsetting collections													,											
9401	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В												J					1/3/4		
9402 Unavailable balance, end of year: Offsetting collections																								
9402	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	E												J					1/3/4		

Note: Shaded attribute domain values are FACTS II supplied.

Note: Use of USSGL 4119 in Fund_Type 2 (Special Fund) and Fund_Type 7 (Trust (non-revolving) Fund) has been restricted in FACTS II to particular TAFSs.

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